

Case Studies in Municipal Administration



Edited by

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and Development and Municipal Finance**

For Restricted Circulation

CASE STUDIES IN MUNICIPAL ADMINISTRATION

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EDITOR'S INTRODUCTION

The importance of case studies in management training has long been accepted; its relevance to training in public administration is being recognized only gradually by the institutes of public administration. Within IIPA, the case study programme was carried primarily through participant-observers - in any case, the cases produced during 1961-75 and published in 5 volumes were prepared primarily with the objective of understanding the administrative processes and only incidentally relatable to the training needs.

In order to fill this lacuna, the faculty of the IIPA's Centre for Urban Studies voluntarily undertook preparation of cases in municipal administration for use in the training courses for the municipal executives. Efforts were made to obtain suitable cases from the past-trainees, but except for two (Organizational Redesigning and Contract for Fodder), the effort did not succeed. Some of the cases produced were also used in the IIPA's executive development programmes, and encouraged by the success in terms of response, other faculty members of the IIPA also desired some orientation in the case method. Two case

workshops were organised in 1973 and 1975 for the Institute's faculty and at least one case (Partial Mechanization) could be traced to these efforts. In all, the ten cases collected in this volume were all prepared during the three-year period (1973-75) concentrating on the various aspects of municipal administration. Without any financial assistance for generating these training cases, the venture had to depend on the willing faculty members to operate on their own, without the directions of a formalized programme. However, there was unanimity on the objective - the Harvard model was followed - and all the cases were tried at least thrice in training courses and revised successively.

Within the broad horizon of public administration, the sub-field of municipal administration was sought to be delimited and at least ten facets were identified for case research and clustering. These were : (i) the Council and its committees, (ii) municipal personnel, (iii) municipal finance, (iv) accounts and audit, (v) regulatory activities, (vi) service activities, (vii) development activities, (viii) organization and management, (ix) public relations, and (x) State-municipal relations. Obviously, a complete coverage of all these aspects would need a long time to be achieved. Meanwhile, we might concentrate on what we have in the present volume.

The common thread that binds all these cases is the decision-making process within the municipal system. In many ways this is different from similar processes at the higher-levels of government where departmental contribution predominates. In the municipal sphere, the nexus of politics and administration permeates almost all important decisions. This is less so in the line administration of the State and Central departments. The peculiarities of the municipal executive system in India create conflicts between the political leadership and the permanent bureaucracy. These take sharper overtones where the municipal bureaucracy owes its allegiance to the State administration. Apart from occasional stories of conflict between State ministers and members of the all-India services, this kind of antagonism between the political and administrative wings are unknown either in the cabinet-system, the presidential-system or even in the committee-system of government. Unless, this basic contradiction in the system of municipal executive is resolved, municipal administration in India will continue to be chaotic and irresponsible.

I take this opportunity to thank my colleagues for undertaking the onerous task of collecting cases from live administrative situations and making it possible to

enrich our training tools. I would also like to thank the participants of our successive training courses for offering valuable insights into these cases and help us in revising these for a wider audience. It is to be hoped that the case-method will be increasingly popular in training, not only the municipal executives, but also the executives in the State and Central governments.

Finally, I would like to emphasize that the success of case studies in training depends, as much on the quality of a case, as the way it is actually handled in the class-room. The standard case preparation and use techniques are now synthesized in ILO Manual 36: Teaching and Training Methods for Management Development. When the cases in the present volume were written, it was felt that it would be inappropriate for the case writer to write a "leader's note" for use by others, as this might cast the case into a straight-jacket. However, we now realize that such a note is useful, if this is revised subsequently by someone other than the case writer. Once these notes are tested, along with the cases, their publication helps in transferring the case technology to an uninitiated trainer.

A.D.

AUTHORITY AND CONFLICT

Abhijit Datta
and
D.D. Malhotra

I. May 29 - June 15, 1971

Polynagar is a major city a newly created State after Independence. It has a Municipal Council functioning for more than a hundred years. The Council was for more than a hundred years. The Council was under supersession from January, 1967 till November, 1970. The election to the Council took place in October, 1970 and Shri A.Rajan was elected as the Council's President. The new Council took charge on November 12, 1970 for a term of three years.

While under supersession, the District Collector was the Administrator and an officer belonging to the State Administrative Service was the Commissioner of the Council. The Commissioner continued even after the Council was elected, but, was subsequently transferred as Secretary of the Improvement Trust in the same city on May 22, 1971. Thereafter, the Municipal Revenue Officer, Shri Khal Raj, acted as the Commissioner till Shri C. Nayak joined the post in the Council on May 29, 1971.

Shri Nayak belonged to the State Administrative Service and his previous posting was as the Assistant Collector, Polynagar. Shri Raj joined the Council in 1936 and rose to the post of Revenue Officer just before the post was included in the State-wide municipal service cadre in 1959. After joining the cadre, he was once transferred to another Council for a period of nine months before he was transferred back to Polynagar Council.

On June 4, the President of the Council wrote to the State Minister of Local Self-Government resenting the manner of posting of the new Commissioner and pointed out:

Before appointing any person to such a post, it is very essential that the President should be consulted and taken into confidence. It would have been better, if you had sought my opinion before appointing (Shri Nayak) to the Council... such practice cannot be said to be good for democracy and the conduct of good administration (in Hindi).

On June 8, the Commissioner wrote a D.O. letter to the Revenue Officer (RO), with a copy to the President, in which he expressed concern about the collection of municipal revenue, and urged that necessary steps be taken to gear up the collection machinery. Next day, this was followed by another D.O. letter to the RO in which the Commissioner introduced a system of rating daily performance of the revenue staff which would be added at the time of annual confidential report and considered for promotions.

On June 15, the Commissioner sent another D.O. letter to the RO in which he reiterated his earlier concern about the precarious financial position of the Council and urged him to pay special attention to this matter. The RO showed this letter to the President, who wanted a detailed statement of all outstanding bills to be submitted to him and informed the Commissioner accordingly.

II. June 15 - July 17, 1971.

At about the same time, the President issued orders that no official should use municipal jeeps without his permission. The RO got a jeep allotted to him from the President, but the Commissioner preferred to complain to the Collector about the President's order. The Collector wrote back to the President saying that the officers of the Council should not be restricted in using the vehicles and requested him to make the Commissioner responsible for vehicle allotment to the officers. The President reacted sharply to this intervention and wondered how the Collector came to know of the particular order which was sent only to the Commissioner and the Fire Officer. He also pointed out that he had asked the Commissioner to let him know of any difficulties experienced by the officers on account of his order and send him the proposals for jeep allotment on that basis, which had not yet been submitted to him.

Each year a local religious festival is held in Polynagar during August. The festival draws a large number of pilgrims from the country and abroad. The Municipal Council plays an important role during the festival by providing health and sanitation facilities. The Collector had already initiated the arrangements for the festival. On July 8, the Commissioner sent a secret D.O. letter to the Collector expressing his difficulties in making arrangements. He also stated that the committees were not working due to tension among the councillors. The President had limited powers of sanctioning expenditure, while the Commissioner did not enjoy any financial powers.

The Commissioner had also written to the Collector on July 5, requesting him to transfer to the Council a peon attached to him while he was Assistant Collector. Again, on July 15, he made a similar request for the transfer of a clerk working in the Collectorate on deputation to the Council as Accountant. The transfer, however, did not take place.

Meanwhile, on July 14, the President sent an office note pointing certain lapses on the part of the Commissioner in dealing with the case 'Five Hawkers'.¹ He asked the

1. The Municipal Council constructed shops on municipal land and allotted these to those occupying such land on tehbazari (licence fee) basis. In 1969, a number of old cloth dealers represented that they might be allotted the shops. Later, five hawkers also made representation that

(Contd. on next page)

Commissioner to submit the case of the hawkers along with that of the cloth dealers with his comments so as to enable the President to decide about the final allotment of the chabutras.

Another case concerning lease of municipal land to an 'Oil Mill' also was forwarded by the RO to the Commissioner. On July 17, the Commissioner observed that in view of a notification by the Government, direct leases of municipal land for commercial purposes could not be granted and auction was to take place for such leases. He suggested that the matter be referred to the Director, Local Bodies for clarification.²

they be allowed to carry on their business in a chabutra (projected platform on the roadside) constructed by the Council on the footpath of the main road of the market. On the recommendation of the RO, the Commissioner suggested that the hawkers' request be rejected. The President wondered: 'what is the use of these chabutras?' The RO promptly reversed his stand and now suggested that this might be allotted to the hawkers. He also pointed out (apparently, a later interpolation) that the chabutras were occupied by the cloth dealers on payment of tehbazari to the Council. The Commissioner inspected the site and recorded that the site was unoccupied though the hawkers were carrying on their business nearby. He suggested that the site could be allotted to them on payment of tehbazari. The President sent a note to the Commissioner, prompted by a councillor, remarking that the Commissioner did not submit the case of the cloth dealers while presenting the case of the hawkers and requested him to do so for his final orders.

2. An oil mill was carrying on business in a temporary shop on a plot of municipal land. In 1969, the shop was gutted in a fire in the locality. The Administrator-Collector assured

(Contd. on next page)

III. July 19-28, 1971

On July 19, the President issued an office order reallocating typing work to different sections. In the new arrangement, the Commissioner's steno and typist were transferred and a Hindu steno was posted in his office. The Commissioner reacted on the same day and sent the following note to the President, with a copy to the Collector, urging him to direct the President "to remain in his domain".

To my surprise you have issued these orders of transfer without consulting me. The Government has

owner that he could start his business after constructing his shop. The owner submitted a plan for a pucca construction, which the Council rejected and he was asked to execute a lease deed and pay lease money (about Rs 18000) before applying for construction. The party expressed inability to pay the amount. At the same time, he went ahead with construction and the Council issued legal notice for its demolition. The party filed a suit for injunction and also moved the Director, Local Bodies, and got a stay order. The President thought it desirable to reduce the original amount of lease-money for a reasonable monthly rate of licence fee fixed at 50 per cent higher than the existing rate. The Commissioner pointed out that in view of a Government notification, direct lease for commercial purposes could not be executed and suggested that the matter be referred to the Director, Local Bodies, for clarification. The President, however, stuck to his decision and directed action accordingly. Thereupon, the Commissioner sent the file to the Secretary, LSG alleging that the President had acted illegally.

posted me as Commissioner of Municipal Council, and it is my duty to look to the administration and general management of the office. I regret to say that your such type of orders of posting and transfers will create not only indiscipline, but also inefficiency and dislocation of work in the office. I am fully satisfied with the work of these present individuals and those transfer orders, issued directly by you, will not be in the interest of the Municipal Council. I request you to please cancel these orders forthwith otherwise I will not be responsible if the work of the Municipal Council suffers. Hoping that you will endorse my views, I have ordered my stenographer and the steno-typist not to move from this place.

* I would also request you that the direct orders without consulting me may kindly not be passed to Heads of Department and lower staff which makes a bad effect on the staff. I may not be responsible for any mismanagement and poor disposal of work.

Next day, the President wrote back to the Commissioner saying that the typing arrangements made by him are in the best interest of administration of the Council and for which he was fully competent. He requested the Commissioner to implement his orders immediately and report back by next day. To this, the Commissioner wrote:

I draw your kind attention to the provisions of Sec. 307 of the (State) Municipalities Act which lays down that all officers appointed under Sec. 308 and 310 are all subordinate to the Commissioner. Further a duty is imposed on the Commissioner to watch over the financial and executive municipal administration. The President has, no doubt, control over the municipal administration but so far as I can gather from the provisions of the Act, he has his interference called for in case of maladministration, inefficiency etc. if brought to his notice.

In the instant case, so far as the staff attached to me is concerned, I am the best judge whether this work is satisfactory or not. I very much regret that the interference with my staff is being made without my previous consultation. I am sorry that your non-cooperative attitude may compel me to approach the Government or any other officer in this behalf. I, therefore, request you to kindly reconsider the decision and in case you still persist, I shall be compelled not to carry out the orders.

The Commissioner also wrote to the Collector, enclosing the orders of the President, and pointed out that the President by passing such orders was violating the spirit of the Act and making his position as hought, thereby lowering him in the estimation of the staff and the public. He urged the Collector to exercise his powers under Sec.283 and direct the President not to interfere in staff matters and **leave** their control to him.

On July 21, the Commissioner issued an office order keeping in abeyance the posting and transfer order of the President on 19-7-71. The President there-upon promptly issued an office order cancelling the Commissioner's order and directed all officials to report compliance to him. He also threatened severe action in the event of any disobedience of order. The Commissioner on receipt of this order, wrote to the Collector:

As per our talk, I informed the President to talk to you with regard to the matter of general transfers which he issued without my knowledge. The President refused to talk to you in a very arrogant manner. I

had to express my inability to obey his orders being a representative of the Government over here and I had to issue order that the orders issued by the President are kept in abeyance till further orders. Thereupon, the President issued today another Office Order (this was quoted in full).

.... The situation has become so tense that there may be every possibility that he and his friends may virtually manhandle and criminally assault my staff, and my position as well has become very delicate and I am afraid that they might not meet the same treatment with me also in the office. Looking to these circumstances, I have to request you again to intervene in this matter immediately and stay the operation of President's orders regarding transfer of the staff.

I also had a talk on phone with the Secretary, LSG Department and he has also told me on phone that such highhandedness of the President must not be allowed.

As the Municipal Council is legally under your supervision and control, therefore, you are quite competent to stay these orders immediately.

Later, on the same day, the Commissioner sent another letter to the Collector in which he complained:

The President has issued today immediate and urgent order in which he has ordered me not to use the jeep of the Municipal Council after 5.30 p.m. but whereas he himself has been using the Municipal jeep for his personal use round the clock. Whereas, I need the vehicle even after 5.30 p.m. for site inspections and meeting the officials and non-officials in connection with the work of the Municipality.

In another order which he has issued today, he has ordered me not to occupy the municipal residence and he has allotted directly another quarter to Asst. Fire Officer when this was meant for Executive Engineer and Medical Officer of Health. This act of the President is not fair and justified particularly when E.E. is likely to be posted soon to this Council

His such hasty and unconsidered actions clearly reflect that his such acts are most unfair and malafide.

On the same day, the Commissioner had sent a lengthy confidential note to the Secretary, LSG Department on the working of the Council.³ He dwelt on the unsatisfactory financial position of the Council and stated that there were no funds to honour its liabilities. He pointedly mentioned about the RO and complained that he was flouting orders and was indisciplined. He alleged that the RO was irresponsible due to the patronage of the President. He also complained of corruption on the part of the RO regarding the collection of octroi receipts. He mentioned about the case of the 'Five Hawkers' and alleged RO's complicity with the President by reversing his earlier recommendation. He also complained that inspite of Government orders the RO did not hand over charge to him for a week on the plea that the President was out of station. He strongly urged that the RO be transferred.

Commenting on the state of administration, he complained that it was most unsatisfactory. The committees were not functioning as these were not convened by their chairmen. Many of the chairmen had resigned. There was also a court injunction regarding the President's attempt to re-constitute the committee.

3. The letter was written on 19-7-71, but was sent on 21-7-71.

Complaining against the President, he observed that the administrative control of the office was being disarranged by the President without any consultation with him. He pointedly mentioned about the President's order of staff transfer, allotment of jeep and the leasing of land to the Oil Mill. In connection with the arrangement for the local festival the Collector convened a meeting where the President ought to attend, but he refused. He also mentioned about his lack of financial powers. He admitted that under the rules the President was the controlling officer, but no delegation was made to him so that he could not exercise any control over the use of municipal vehicle. On the contrary, the President was exercising his power arbitrarily by restricting the use of vehicles, wholesale transfer of staff and allotment of municipal premises to a junior officer.

On the functioning of the Council, the Commissioner expressed the opinion that there was no stability in the Council. The councillors were fighting tooth and nail with each other, without any regard for general welfare. He mentioned that the Five Hawks' case had taken a political colour. He doubted that either of the two major political parties could ensure stability of the Council as there were groups and factions in them.

He finally suggested that the Council be superseded and the Collector be made as Administrator. He also recommended that the RO, Fire Officer and the Grdon Supervisor be transferred since they were working in the Council for the last 20 years. Meanwhile, he requested the Secretary to issue necessary directions to the President.

Subsequently, on July 22, the Commissioner again wrote to the Secretary, LSG Department, while enclosing a copy of the President's transfer order, as follows:

He has issued these orders without even consulting to make my position crippled and ineffective. His action has created in the whole of the staff of this Council complete indiscipline and chaos. I brought this matter to the notice of the Collector and upon his approval I expressed my inability to carry out his arbitrary and illegal orders and ordered the staff that his orders be kept in abeyance till the decision in this matter by the State Government and the Collector. The whole of the municipal work has come to a stand still.

The motion of no-confidence is to take place against the President on 29.7.1971. His position appears to be very delicate. I request in the interest of proper administration, efficient running of Municipal Council and for the stability which is required for proper administration, that order passed by (the President) may kindly be cancelled. I tried my best for the last 1½ month to persuade (the President) to work always according to rules and law, but he paid no heed to it. He is being guided by the Revenue Officer. Such state of affairs may kindly be curbed with a firm hand.

Meanwhile, the President wrote to the Commissioner on July 24, in response to his note dated 20.7.71.

Perhaps you have not gone through sub-section (3) of Sec.307 under which a Commissioner or an Executive Officer as the case may be shall be subject to the control of the President or Chairman of the Council or Board.

..... your non-compliance of the orders of the President will amount to serious neglect, wilful disobedience of orders which is punishable under law. You may also see Sec.67 of the Municipalities Act under which it shall be the duty of the Chairman of a Council to exercise supervision and control over the acts and proceedings of all officers and servants of the Council in matters concerning the accounts and records of the Council.⁴

You may also see Sub-Section(3) Sec.310 of the Municipalities Act under which all persons appointed under sub-Sec.(1) or (2) shall be under the control and supervision of the President or the Chairman, as the case may be.

One of the most implied term of service is that the servant should obey the master and should submit to his authority and respect him. This is independent of the question whether the servant likes it or not. The legal duty to obey is on the servant.

The Commissioner replied to the President on the same day that:

I am well aware of the provisions of the (State) Municipalities Act but it is very much regretted that you have failed to follow these provisions properly.

-
- (4) Under the State Municipalities Act, municipal administration vests in the City Council. The Council may delegate its executive functions to the President, Vice-President, Commissioner or any other officer. In Polynagar, no such express delegation took place.

In reply to your Para No.(1), Section 307 Sub-section(3) of (the State) Municipalities Act does not give you arbitrary powers. You cannot make transfers, posting or issue orders arbitrarily without my consultation and knowledge. I regret to observe that not allowing me the use of jeep after 5.30 p.m., not allowing me to use residential premises earmarked so far for the Commissioner and allowing residential premises which was earmarked so far for M.C.H. and the Ex. Engineer to a very junior employee of the Municipality clearly reveal that you have not acted in the interest of Municipality. You have never consulted me on all these issues. Furthermore, the provisions under Sec.301(4)... you have not followed. Your actions have created complete indiscipline and insubordination among the whole staff of the Council. I have been observing that you are passing direct orders to the subordinate staff without bringing me in the picture which has created very many problems in the Municipality and for which you are solely responsible.

I have also requested you that notice of no-confidence is going to be discussed against you on 29.7.71 and as such I requested you not to take such decision so arbitrarily without my knowledge and consultation. But you paid no need to my request and advice.

Para No.(2) of your office note is not proper. take serious exception to it. I am a representative of the State Government in the Municipal Council and it is my duty to watch over the interest of the Council and put a check on all irregularities brought to my notice. Your sanctioning of the lease to the Oil Mill without consulting me or the Council is improper and illegal. We cannot part with the Council's assets without having taken proper permission from the Council. You have also no power to issue orders or directions viz. Your non-compliance of the order of the President will amount to serious neglect, wilful disobedience of orders which is punishable under law. I will have to bring to the notice of the State Government all your irregularities and illegal actions. You have suspended my Stenographer illegally and for no fault of his without my

consultation and without my knowledge. You have done so just to paralyse me. You have no powers to issue direct orders for suspension or transfer of any employee of the Council. It is the duty of the Commissioner to do so.

Your last para is most improper. The question whether, you are my 'Master' and I am your 'Servant' is itself illegal and improper. I am the servant of the State Government only.

Copies of the Commissioner's note were sent to the Collector, the Secretary, LSG Department and the Director, Local Bodies. The Commissioner's steno had refused to hand over charge, (on 21-7-71) 'without consulting the Commissioner', as per the transfer orders. He was subsequently suspended by the President.

The President wrote a letter to the Commissioner on the same day in the following vein:

I have come to know that you are not coming to the office of the Council at 10 a.m. and ~~if~~ at all you come, you leave your office after sometime. Apart from this, you are not coming to the office after 3 p.m. Consequently, people who come to meet you are put to great deal of inconvenience. Please let me know due to what circumstances, you leave the office early in the morning if at all you come, and why you do not come to the office after 3 p.m.? (in Hindi).

On July 26, the President sent an office note to the Commissioner enquiring the reason for not submitting the file of the 'Five Hawkers' inspite of repeated requests. He also wanted to discuss various matters with the Commissioner and suggested that they might meet next day at 3.30 p.m. The

Commissioner replied next day that the file of the 'Five Hawkers' had been sent to the State Government at their instance. He denied that it was repeatedly asked for by the President. He also stressed that his duties were not only confined to sitting in office, but also to visit the sites. The proposed meeting did not take place.

On the day following, the President wrote back to the Commissioner objecting to his sending the file to the State Government without his consent and knowledge, particularly since he had repeatedly asked for it.⁵ He desired that the Commissioner submits the communication from the State Government and their acknowledgement for receipt of the file.⁶

In connection with the arrangements for 15th August celebrations, the Commissioner had held a meeting of the municipal officials (on 20-7-71) and allocated

5. Under the Act, the President of the Council is the custodian of municipal records.

6. In fact, the file was sent to the Secretary, LSG Department, by the Commissioner on his own accord on 22-7-71, along with a letter containing the facts of the case, stating that the two political parties had made a political issue of the situation and requesting that necessary orders be issued to the President in this regard.

duties to various members of the staff. Subsequently, he issued a circular specifying that flag hoisting in the Council building would be done by the President, while the Commissioner would be doing it at the Town Hall (another building of the Council). On receiving the circular, the President sent a note on July 28 to the Commissioner in which he pointed out:

As Commissioner, you have no right for fixing the time of the flag hoisting... It was for the president and Vice-president to have fixed the timings. Flag hoisting at the Municipal Office is done by the president and Vice-President at Town Hall. You should have consulted me before issuing the note.

The President also enquired as to where the office meeting was held and who were present there. He also mentioned about this earlier note dated 26-7-71 in which he requested the Commissioner to meet him on 27-7-71 at 3.30 p.m. to discuss certain matters and concluded by remarking:

You have been on one pretext or the other, avoiding to meet me. For the last 10 days you have been acting in this manner. In the meeting of the Council held on 27-7-71, the Municipal Councillors strongly resented your absence from the office.

As Commissioner, you should have made yourself personally responsible for all arrangements instead of holding the various officials personally responsible.

The Commissioner responded on the same day in the following manner:

I regret to note the language which you have used to the Commissioner is most unbecoming and undignified on the part of the President, in this note as well as your previous note.

It is the duty of the office to chalk out the tentative programme and it was sent to you for perusal and discussion thereafter.

You could have asked me who were present in the meeting. It was a meeting of the officials viz. Heads of Departments/Sections of the Council.

You have made a false allegation that I was never present in the office from 3 to 5 p.m. for last 10 days.

I regret to note that you have encouraged complete indiscipline and insubordination in the staff by transferring staff against my request and issued direct orders to the subordinates.

I cannot be made responsible for the various orders you have given to my subordinates without my consultation and knowledge.

Referring to the last Para you have no authority to write to me like this. You are neither my 'Master' nor I am your 'Servant' as you have written in your previous office note to me. I am a servant of the State Government alone. Would you mind to correct yourself?

On July 29, the Commissioner wrote a letter to the Collector, copies of which were separately sent to the Secretary, LSG Department, Director, Local Bodies, and the City Magistrate. In this letter, the Commissioner quoted that President's office note of 28-7-71 and pointed out:

..... the President is not cooperating with me in the arrangement of 15th August and the

(local festival).. He has created complete indiscipline and insubordination amongst the staff and he has directed the lower staff not to bear any responsibility about the 15th August and (local festival).

His this office note is not only improper in the language but insulting for the office of the Municipal Commissioner. I request that necessary explanation may kindly be called from Shri(A. Ranjan). He also be asked to tender apology.

In the previous note which I have sent to you he has written to the extent that he is my 'Master' and I am his 'Servant'. This is highly improper on his part. I am the servant of the State Government alone. Due to his refusal, it will be difficult for me to cope with the work of the 15th August and the (local festival). I have very timely informed you about the state of affairs, and I request that action may kindly be taken immediately.

IV. July 29 - September 23, 1971

On July 29, a vote of no-confidence was passed by the Council against the President, and thereafter, the Vice President, Shri K.C. Kumar took over as Acting President. The Commissioner wrote to Shri Kumar congratulating him on his taking over as officiating President of the Council and assured him of his full cooperation.

On August 8, the Commissioner wrote to Shri Kumar suggesting him that the office note/orders which pertained to the Garden and Lighting department should be sent to the Garden Supervisor directly. This would carry more weight as the President exercised all the powers over municipal staff. This would also speed up work, save office time and have salutary effect.

On August 10, the Commissioner wrote to Shri Kumar regarding the Asstt. Fire Officer:

I brought to your notice the state of indiscipline and insubordination of the A.F.O. You are also aware of his many misconducts. Recently, he has grossly misbehaved with your Commissioner in the presence of (a) Municipal Councillor. I had requested you to suspend him but you insisted to call his explanation. More than a week has passed. I request that action must be taken against him... ..You must have noticed that disobedience and disregard of the authority is becoming a general rule in the Council.

However, no action followed against the concerned official.

Meanwhile, Shri Kumar had asked the Commissioner to personally attend the office of the Assistant Labour Commissioner in connection with an industrial dispute in which the Council was a party. While assuring his cooperation, the Commissioner expressed his uneasiness with the suggestion in a note of August 17:

He (the Asst. Labour Commissioner) is a Government servant very much junior to my cadre and status. It will be undignified for me to go and appear before him. You will bear with me that my dignity is your dignity and dignity of the Council as well as the dignity of the public at large. As such you will bear with me that instead of going, I send the Municipal Vakil (lawyer) along with an Accountant.

The Garden Supervisor in his capacity as the President of Nagar Parishad Karamchari Sangh (Municipal Council Employees' Union) gave a notice of strike from August 23, i.e., during the local festival, demanding revision of

grades and payment of arrears. The Commissioner sent a telegram to the Secretary, LSG Department, on August 19, urging him to finalise the grades of municipal staff. He also sent an office note to the Acting President on August 23, pointing out that the Garden Supervisor along with 8 employees and 3 councillors had gone on hunger strike demanding assurance on their demands. He suggested negotiation with him since the local festival was round the corner. On the same day, the Commissioner sent a report to the Secretary, LSG Department, observing:

The Garden Supervisor with other eight colleagues today sat for hunger strike in Municipal Council premises on the very flimsy ground for the revision of grades which the Government has accepted to do it by September, 1971. As regards the arrears, they are not pressing very hard as the major amount has been cleared and the rest will be cleared by the end of September, '71.

During my discussion with you, I had brought to your notice that in this Municipal Council there are only 3 persons who exploit the other staff. My personal observation is that this strike has little support from employees but the Municipal Councillors, who were supporters of Shri (K.C. Kumar), officiating President, have developed very severe differences with his policy and they are encouraging this sort of strike.

I asked the President to go to intervene in the matter. He expressed that he would intervene at the opportune time. Shri (Kumar) is likely to stay upto the first week of Sept. 1971.

The Municipal Councillors have moved against Shri (Kumar) the motion of no-confidence before the Collector just a few days back.

This Council came into existence a year back but could not form stable sub-committees as yet for functioning. I am of the clear view that the Council in the present state of affairs cannot deliver goods to the public and the public is facing great hardship. The administration of the Council has also gone beyond control. Strike, disobedience and insubordination are being encouraged by the Municipal Councillors.

Next day, i.e., on August 24, the Commissioner sent clippings of two local dailies to the Secretary, LSG Department, which were critical of the councillors' activities and their effect on municipal administration with the question that the Council be superseded in the public interest.

On September 4, the Commissioner again wrote to the Secretary, LSG Department, requesting him to transfer the Revenue Officer, the Fire Officer and the Garden Supervisor, now that the local festival was over. He also pointed out that the RO was to retire in March, 1972 and that he might be compulsorily retired or asked to proceed on leave preparatory to retirement. In another letter addressed to the Director, Local Bodies, written on the same day, the Commissioner sought the transfer of the Asstt. Fire Officer as he was inculcating indiscipline and insubordination amongst the staff and was very active in encouraging strikes and agitations in the Council.

Meanwhile, the Acting President, Shri Kumar, wrote a letter to the State Chief Minister on September 23, seeking the transfer of the Commissioner and enclosed copies of his letter to the Minister of LSG Department, the Secretary, LSG Department and the Director, Local Bodies. He observed that:

As you know, the post of the Commissioner is an important one and there must be coordination and cooperation between the President and the Commissioner of the Council in the interest of efficient administration and smooth working of the Council. As a fact... the President of the Council must be consulted before deputing any officer as Commissioner... Shri (Nayak) has not been cooperating with any President in the affairs of the Council nor he has taken any interest in the work. He has been taking part in party politics with the result that municipal administration has been adversely affected.

V. September 25 - November 29, 1971

On September 25, the Council elected Shri F. Krishik to the office of the President and Shri Kumar reverted back to his position of Vice-President. Soon afterwards, a local newspaper reported that the Commissioner had recommended to the State Government to inquire into the hopeless situation prevailing in the Council and to supersede it. Referring to the Commissioner's confidential note to the Secretary, LSG Department, the newspaper observed that as the councillors came to know of the contents of the letter, the feeling of dissatisfaction

with the Commissioner had spread among them. The councillors belonging to the two political parties had met and discussed what action could be taken against him. It was decided to bring a proposal before the Council requesting the State Government to transfer the Commissioner immediately. It was also reported that a municipal official, who is in league with the councillors, got the details of the Commissioner's letter from the office of the Director, Local Bodies. The paper mentioned about the Commissioner's recommendation to transfer out two municipal officials. In the end, the action taken by the Commissioner was commended as indicative of his exemplary courage and devotion to duty.

The President, on seeing the news item, sought the comments of the Commissioner on October 7, which he sent on the same day as follows:

Honestly clarifying the facts, a confidential note, which was asked by the Secretary, LSG Department was sent to him on 17/20 July, 1971. At that time, the President of the Council was Shri (Ranjan). You know very well the situation which prevailed at that time in the Council. That note has no bearing when Shri (Kumar) and you took over the charge of the post of President.

I assure you that I am with you, and with all sincerity, honesty and integrity and I will remain with you.

The Council, however, met on October 11 and unanimously passed the following resolution:

.....the work of Shri (Nayak), present Commissioner, (Polynagar) Council is not satisfactory. He is unfit for the position of the Commissioner nor he takes any interest in his work. Due to his incompetency, the administration is deteriorating day by day. Therefore, it is proposed that the State Government should be approached for his immediate transfer out of this Council and an honest, able and experienced officer should be posted in his place in this Council.

The resolution unanimously authorised the President to initiate action in this regard. The President, on the same day, sent a copy of the resolution to the Minister for LSG and requested him to transfer the Commissioner. On October 14, he sent a copy of the resolution to the Chief Minister urging him to immediately transfer the Commissioner. Copies of the resolution were also sent to the Secretary, LSG Department, and the Director, Local Bodies. This was followed by a telegraphic reminder on 15-11-71.

On November 16, the Commissioner sent a D.O. letter to the President thus:

.....a few Councillors want my transfer from this place without confirmation if any allegations and charges against me.

I have no personal interest and gains in the Municipal Council. I have been sent here by the State Government and if State Government removes me, I forthwith shall relinquish charge.

On November 22, the Commissioner wrote a letter to the Special Secretary (Appointments) in the State Government saying:

On my part I am working with all integrity, honesty and devotion in this Council. Anything wrong or illegal, I cannot allow at any cost. I try to please the Councillors as best as I can but there are so many things which I cannot do being illegal and improper and as such many times it becomes difficult to please all the 45 councillors of the Municipal Council.

I have been given to understand that only a few out of 45 Councillors want my change from the Municipal Council.

Before any action is taken a thorough enquiry may be made into this matter.

The Commissioner also requested that he should be allowed to stay at Polynagar on compassionate grounds, which included his parents' treatment in the local hospital, his children's education in a local school and the likelihood of his wife's getting a job in a local college. In the end he observed:

To be honest in my submission I have no bank balance. I make both ends meet with my present meagre salary. If I am disturbed from (Polynagar), great pecuniary difficulties and mental agony will arise. I am quite senior and have already put in 12 years of service in the (State) Administrative Service.

Copies of the letter were also sent to the Chief Secretary, Secretary to the Chief Minister, Secretary, LSG Department, and the P.S. to the Minister of LSG.

The President, on the other hand, sent a reminder to the Secretary, LSG Department, on November 26 and pressed for the Commissioner's transfer by pointing out that if action was not taken in proper time, there would be great resentment amongst the members of the Council and if any untoward event happened the responsibility would lie at the other end. Therefore, immediate action was suggested.

Shri C. Nayak, Commissioner of Polynagar Municipal Council, was ultimately transferred on November 29, 1971 and Shri Khal Raj, Revenue Officer of the Council, took over the charge from him.

ANNEXURE

FRAMEWORK OF CITY ADMINISTRATION

The Council - Municipal administration vests in the Council. The Council may delegate executive power or function to the President, Vice-President, Chairman of a Committee, Commissioner, Secretary or any other official of the Council. This resembles the English local government system and is different from the practice in other States where there exists a sharp distinction between executive powers and functions in the municipal sphere.

The President - The President of a Council is elected by its members from among themselves. He can be removed from office by a resolution expressing want of confidence in him passed by the majority of the members at a special meeting convened for the purpose. He acts as the 'speaker' of the Council and exercises general supervision and control over municipal staff connected with accounts and records. He also watches over the financial and executive administration of the Council. He is responsible for the custody of all municipal records. He furnishes copies of the Council's resolutions to the Collector and the Director of Local Bodies.

The Commissioner - Municipal Commissioners are appointed by the State Government. The Commissioner is empowered to watch

over municipal administration and take effective steps to rectify any financial irregularity or loss to municipal property, supply any statement or document to the Council and explain any subject under discussion at a Council meeting. In the discharge of these duties, he is subject to the control of the President. All municipal staff is subordinate to the Commissioner. He is empowered to appoint class IV municipal staff.

ORGANIZATIONAL REDESIGNING

Subhas Chandra
and
Mohit Bhattacharya

Mr. Seth, who belongs to the state civil service has recently been deputed to the Municipal Corporation of Parmar as its Administrator. The corporation is presently under supersession and Mr. Seth who has put in about 15 years in service has been asked to streamline the corporation organisation in order to make it more effective. Mr. Seth has worked in various capacities. His experiences include running of a personnel department in a Union Territory administration, and management of a nominated municipality as deputy commissioner. All this is in addition to his vast knowledge of state administration which is his real field. Having assumed the office of the Administrator of the Corporation of Parmar, Mr. Seth first takes a close look at the existing lay out of the corporation organisation. For a time he goes on keeping a watch on the performances of different officers-in-charge of different sections of the Corporation. At the time of his joining the corporation, the organisation chart of the corporation was shown in Fig. 1. Directly below him there are

four officers, namely, the Medical Officer of Health, the Director of Municipal Library, the Deputy Administrator and the Officer on Special Duty. The Medical Officer of Health looks after the dispensaries and the drainage pumping stations. Since sanitation of the town is a major problem falling within the jurisdiction of the Medical Officer of Health and there are frequent complaints from the citizens about the choking of drains, the drainage pumping stations have been placed under the charge of the Medical Officer. The Deputy Administrator, Mr. Ram, is an old man with only a couple of years to go before his retirement. He hails from the city of Parmar and has been in the corporation for a very long time. Being a local man, he is well-known to the local bodies and the citizens. In fact the Deputy Administrator, Mr. Ram, is supposed to be the right hand man of Mr. Seth. He has to assist Mr. Seth in the management of the corporation. He was originally looking after establishment work, the work of Public Works Department, the Octroi Department and the Mechanical Workshop where a fleet of Corporation trucks is maintained for use in garbage and refuse disposal. Being a very senior man, the Deputy Administrator, Mr. Ram, has his own angularities. He is quick-tempered and a bit authoritarian. In fact there have been quite a few instances when Mr. Ram has not been able to pull on well with the engineers. The latter have often complained about his authoritarian personality which

has not been liked by the autonomy-loving engineer-specialists in the corporation. The Deputy Administrator, it has been alleged, has also been using the municipal vehicles indiscriminately for his own personal use. The Octroi Department has earned notoriety for consumption and the handling of the department also does not seem to have been satisfactory.

The Officer on Special Duty, Mr. Tiwari, has been drawn specially from the state civil service to complete the hearings of the assessment cases relating to house tax. Since this is a quasi-judicial function the Officer on Special Duty has to deal with the cases very carefully and impartially. Mr. Tiwari is a very sobre person and is generally respected as an honest officer. Besides these front line officers directly helping the Administrator, there are two Deputy Commissioners and three Engineers - all of whom report directly to the Deputy Administrator, Mr. Ram. The first Deputy Commissioner looks after the Corporation Budget, Accounting and Licensing Sections. The second Deputy Commissioner is in charge of assessment cases and disposal of audit objections. Of the three engineers, two look after the Public Works, while the third is incharge of the Water Works. As already mentioned, the Engineers have not been on good terms with the Deputy Administrator under whom they have been placed and there have been complaints that the Deputy Administrator, Mr. Ram, has

scant regard for the engineers professional independence. The two Deputy Commissioners have directly below them three Assistant Commissioners to help them in their respective work. The First Assistant Commissioner deals with Octroi and Nazul lands. The Second Assistant Commissioner looks after the Tax Department and the third Assistant Commissioner is Incharge of Gaon Samaj Land vested in the corporation.

The Administrator, Mr. Seth, finds it difficult to deal with the Deputy Administrator, Mr. Ram, who has been long in the corporation service and who belongs to the city of Parmar. Being an experienced officer, Mr. Seth soon realises that what is missing in the corporation organisation is the general absence of competent and dependable officers especially at the front line. Fortunately for him, with his coming to the corporation there is a change in the Health Department. The old Medical Officer of Health goes on transfer and in his place comes a young able medical officer. Mr. Seth is worried that the Deputy Administrator is not as cooperative as he should have been. He has difficulty in placing complete reliance in the Deputy Administrator, Mr. Ram, who is ambitious enough to grab any situation when he could replace Mr. Seth as Administrator of the corporation. The Octroi Department is a money-earning department, as such it has to be administered efficiently, with as little corruption as possible. Similarly

the Corporation vehicles have to be maintained and used properly. The Municipal Engineers are also to be kept in good humour. Their technical know-how is indispensable for the corporation and as Mr. Seth feels it would not be good to antagonise the engineers in the larger interest of the corporation. Looking around, Mr. Seth, could identify Mr. Tiwari, the Officer on Special Duty as the most reliable front line aid. So the first thing that Mr. Seth does is to transfer the charge of the Octroi Department and the Mechanical Workshop from the Deputy Administrator to the Officer on Special Duty, Mr. Tiwari. Mr. Ram, the Deputy Administrator did not take kindly to this move of the Administrator placing Octroi Department and Mechanical Workshop under the charge of the Officer on Special Duty. He started hobnobbing with the local politicians and Trade Union Leaders with whom he had established link, being a local man. The politicians who were already unhappy with the supersession of the corporations saw in it a golden opportunity and they started meddling with the affairs of the corporation with the aid and assistance of the Dy. Administrator. The situation was sought to be exploited by some of the staff members who started rubbing shoulders with these politicians and the Dy. Administrator in order to serve and promote their interests and to create a common front against the Administrator whom they

looked at as an outside. The Administrator is faced with a formidable task to eliminate these vested interests which are coming in the way of achieving the desired objectives of toning up the administration, removing consumption and improving the finances of the corporations which are already in doldrums.

The dilemma before the Administrator is that according to the canon of hierarchy, he should look to the Dy. Administrator for getting all the help and assistance which one expects from his second in command but which he fails to get in the present set-up. In case the Administrator makes any move to transfer any department from under the charge of the Dy. Administrator, the latter takes a ready plea that since the Administrator does not place in him absolute confidence and trust, he finds it difficult to function effectively and to show the desired results, a plea which ostensibly holds good. The Administrator is not in a position to openly confront the Dy. Administrator for his actions amounting to internal sabotage and displaying back of loyalty to him and the institution. On the other hand the Administrator cannot jeopardize the interests of the institution simply to placate the whims of an individual and is compelled to make administrative arrangements to ensure smooth flow of work in the corporation. Mr. Seth, the Administrator, sincerely believes in converting the Dy. Administrator to his views so that the latter realizes the ultimate good of the institution and functions as a team to

achieve the institutional objectives, namely, to render services to the citizens of Parmar.

Mr. Seth has some other plans also to make the corporation organization much more productive. He is not quite sure if the Drainage pumping station should be kept with the Medical Officer of Health. The Officer on Special Duty has been given charge of a package of responsibilities which may not be proper, as he is mainly engaged to act in a quasi-judicial capacity to clear the hearing cases relating to house tax. Further down, the two Deputy Commissioners depend for assistance on common staff. One of the Deputy Commissioners is fairly old and not much can be expected of him by way of assistance. The other Deputy Commissioner is young; but he had just joined the corporation after being transferred from another corporation where there were some allegations against him.

At the other end, the engineers are in no mood to accept the Deputy Administrator as their immediate boss. They prefer to approach Mr. Seth direct. In fact, in recent times there have been occasions when the engineers have bypassed Mr. Ram and gone straight to Mr. Seth on particular issues.

Under these circumstances, Mr. Seth is thinking hard how best to reorganise the corporation administration so that it can function with maximum efficiency.

Figure 1.1

ORGANIZATION CHART

MUNICIPAL CORPORATION OF PARMAR (Before changes were made by the Administrator)

ADMINISTRATOR

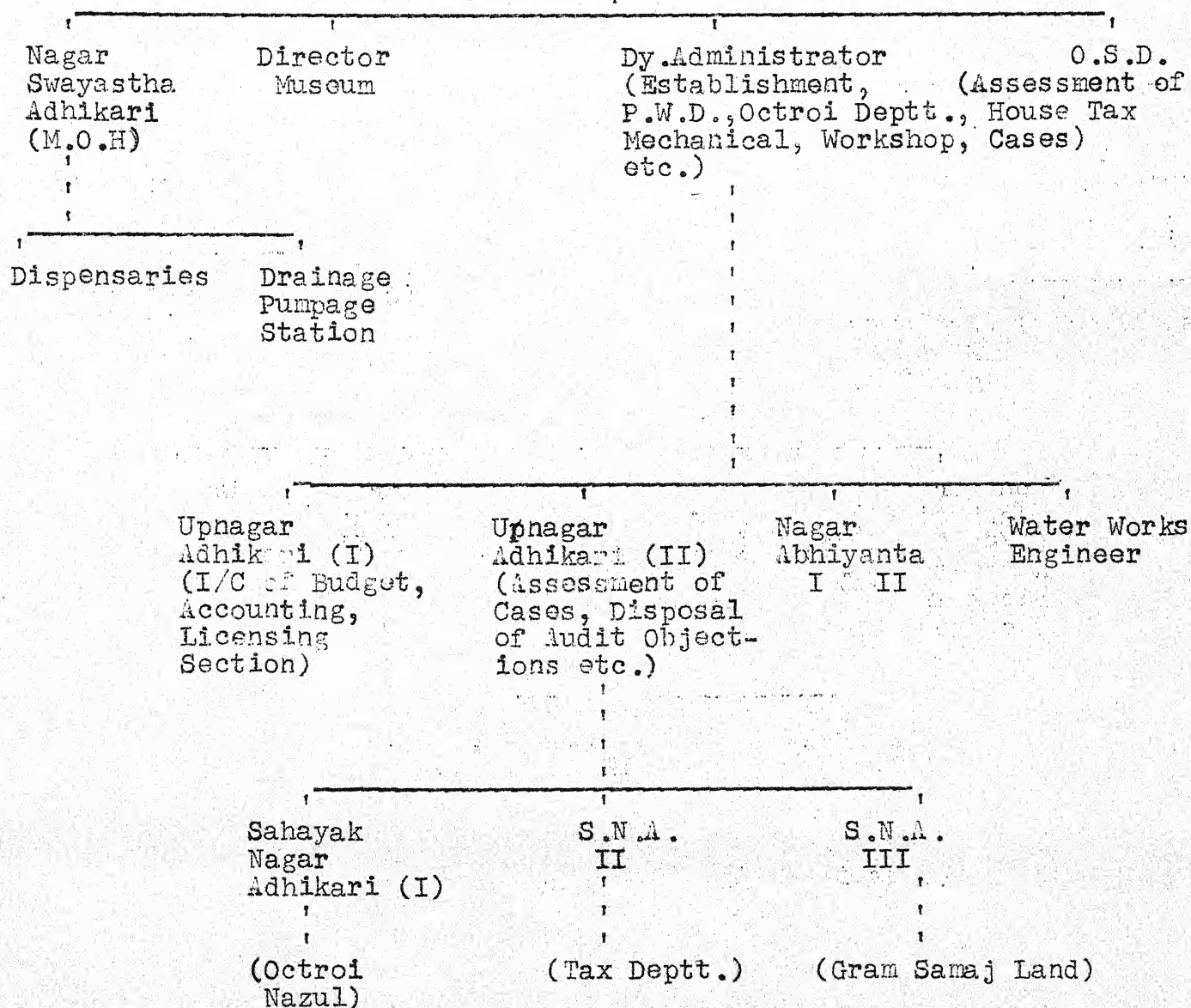
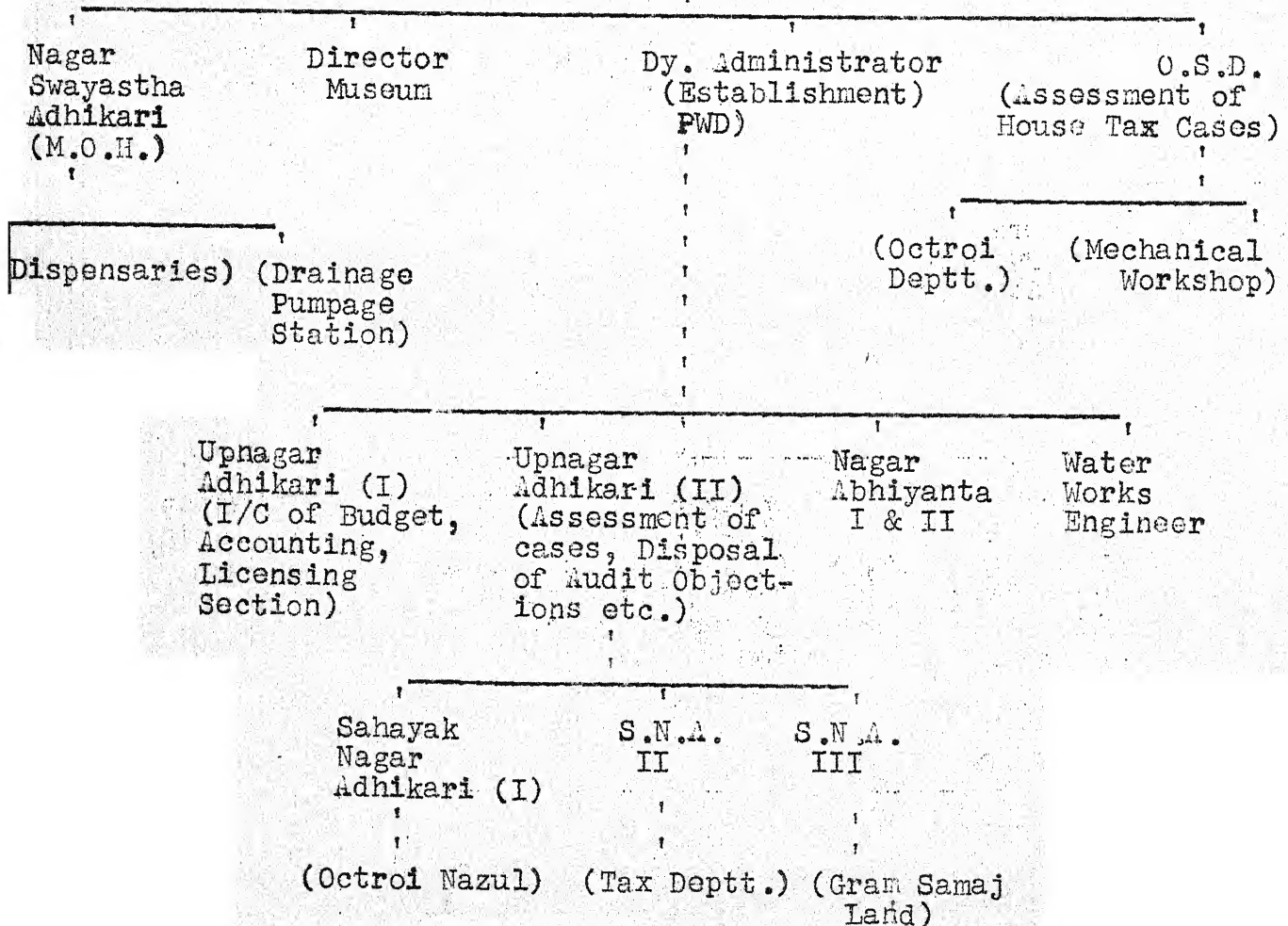


Figure 2

ORGANIZATION CHART (After changes were made
by the Administrator)

MUNICIPAL CORPORATION OF PARMAR (After changes were
made by the
Administrator)

ADMINISTRATOR



TRANSFER OF OWNERSHIP OF MUNICIPAL SHOPS

Abhijit Datta
and
D.D. Malhotra

The town Udyognagar is a sub-divisional headquarters with a class I Municipal Board situated on an important national highway at the outskirts of a metropolis. Since Partition the town has attracted a number of industries and skilled migrant population. Before Partition, the town was an important grain trading centre. As a concession to the grain traders, the Municipal Board permitted them to use municipal land in a commercial area on a nominal lease. Due to increased economic activity in the town the pressure for space grew particularly acute in the central localities and the Municipal Board, in a bid to meet this demand, constructed shops for rent on its own land. Since 1954, about 400 municipal shops were constructed and let out to the migrant businessmen at an annual rental of about Rs 1,60,000. It is estimated that the open market price of comparable floor space would be at least thrice the rental charged by the Municipal Board. The tenant-shopkeepers very soon started pressing for eventual transfer of ownership of municipal shops to them, as was contemplated in case of the social housing schemes.

The Municipal Board was superseded in 1959 through 1971 -- a total period of about 12 years. In 1969, the Administrator had rejected the suggestion of transfer of ownership of Municipal shops to the existing tenants in a letter addressed to the State Government. According to municipal law, the State Government's permission is obligatory before municipal property is sold or otherwise disposed of. In the civic election that took place in mid-1971, the issue assumed some political colour and Party A promised transference of ownership of municipal shops on a hire-purchase basis in its election manifesto. Party A candidates won with an absolute majority of 13 members in an elected Board of 24, Party B elected 5 members, Party C could elect only 1 and the rest 5 members were Independents. A non-member President was co-opted with the support of the majority party. The Municipal Board was formally constituted in August, 1971.

In accordance with the majority Party's election manifesto regarding the transfer of ownership of municipal shops, the President got a report prepared on the subject by the municipal officials. In July 1972, the Board constituted a sub-committee of three of its members to decide on : (a) policy (b) conditions, and (c) price of the municipal shops for transference of ownership. The sub-committee held several meetings. A draft report was prepared by two of the members but the convener did not sign the report. Hence the report could not be finalised.

Meanwhile the tenant-shopkeepers staged demonstrations urging implementation of the majority Party's election promises. The grain traders also demanded transfer of municipal land to them in case the ownership of municipal shops is eventually transferred to the shopkeepers. On the other hand, a section of the resident population led by a non-political body, with the tacit support of Party B, organised themselves against the proposal and its President moved the State Government to intervene in this matter. Copies of this petition were sent to the Municipal Board, the District Magistrate (DM) and the sub-Divisional Magistrate (SDM). In May, 1973, the SDM sent for a report on the subject from the Municipal Executive Officer, along with the concerned file. This was promptly complied with.

The President ultimately referred the matter to the Board and in June, 1973, the Board unanimously decided to transfer the ownership of the shops on condition that no upper storey is to be constructed on these shops later and their price was fixed in accordance with the location and year of construction. The resolution was silent on the question of transfer of municipal land to the grain traders. Since the concerned file, including the draft report of the sub-committee, was with the SDM, necessary details were not available to the members before the decision was reached. The Board did not approach the State Government seeking its permission, nor did the Chairman take any step towards

the implementation of the Board's resolution. Soon after the Board's resolution, a number of representations were made to the DM apprehending misuse of municipal property and disregard for civil finances. It was suggested that complete responsibility for financial loss according to public property as a result of transference of municipal shops on hire-purchase be placed on the members of the Board. In August, 1973, the DM issued an order staying the Board's resolution pending a complete investigation into the allegations made for final decision by the State Government.

CONTRACT FOR FODDER

- 'Observer'

In Thimna Municipal Corporation, there were about 1300 bullocks which were used for conservancy purposes. The bullocks were fed with ground nut oil cake, wheat bran and red gram husk (in addition to straw, mineral mixture and salt) obtained through contractors. Shri Kumar was the Veterinary Officer of the Corporation. He was 52 years old and he had put in about 26 years of service in the Corporation as Assistant Veterinary Officer and Veterinary Officer. He held the GMVC degree. He was drawing pay in the scale of Rs 300-500.

2. In February 1965, Shri Kumar put up the following note to the Commissioner:-

"From the year 1964, the contractors were not prompt in supplying ground nut oil cake, wheat bran and red gram husk. On many occasions, the supplies made by them had to be rejected as the materials were not in accordance with the samples given by them. It would be better to obtain concentrated mixed feed from recognised firms instead of being at the mercy of those small contractors. With a view to test the efficacy of the concentrated feed, four bullocks were fed with the contrated feed for four days. Two

out of the four bullocks did not take the full ration during the first two days and on the subsequent days, they got accustomed to the new feed. The cost of the traditional feed for one bullock for a day is as follows:

Ground nut oil cake - 900 G.m. - 0.49 p.

Red Gram Husk - 900 " - 0.30 p.

Wheat bran - 900 " - 0.25 p.

Salt - 28 " - 0.03 p.

Mineral mixture - 28 " - 0.03 p.

The total cost works out to Rs.1.12 p. including 2 p. sales tax. The cost of the concentrated feed for one bullock for one day is Rs.1.40 p. including Sales Tax for 3 K.Gs. Under both the systems, the quantity of straw allowed is the same (8 K.Gs). So, for 1000 animals, the new feed would involve an extra expenditure of Rs one lakh per annum. The quality of feed and the assurance of continuous supply throughout the year would justify the high cost to be paid for the concentrated feed".

The Commissioner approved the note and placed it before the Contracts Committee which consisted of the Mayor, the Commissioner and one Councillor. The Contracts Committee approved the proposal and from April 1965, the bullocks were fed with concentrated feed obtained from firms of repute.

3. The number of Councillors in Thimna Municipal Corporation was 126. A new Council was elected in November 1968 and the period of its tenure was three years. The ruling party A consisted of 54 members, party B, 46 members and party C, 7 members. The other members belonged to various minor parties.

4. In May 1970, four Councillors belonging to party B requested the Mayor to convene a special meeting of the Council to consider the question of discontinuing the system of feeding the bullocks with concentrated feed for the reason that it affected the efficiency of the bullocks and restoring the old systems of feeding with red gram husk, oil cake and bran. They also requested the Mayor to see that the tenders for the supply of concentrated feed for the year 1970-71 which were before the Contracts Committee were not settled before the matter was considered by the Council. The Mayor directed the Commissioner to put up a detailed note on the various points raised by the Councillors.

5. In the meantime, Shri Kumar, the Veterinary Officer retired on March 1968 after attaining the age of superannuation and his place was taken up by Shri Prabhu, who was about 48 years old. He had about 23 years service to his credit as Assistant Veterinary Officer in the Corporation. He too held the GMVC degree and drew pay in the scale of Rs 300-500. He could not aspire for any further promotion in the Corporation. The institutions under his control could be inspected by the Councillors who could point out the irregularities during Council meetings.

6. The matter was referred to Shri Prabhu, the Veterinary Officer who expressed the following views:-

"Since the composition of the concentrated feed is not clearly known though the Indian Standards Institution may issue the certificate that it contains the optimum amount of protein, carbohydrates, fat etc., it is doubtful whether the biological value of protein satisfied the needs of the bullocks. It is my experience that some of the bullocks do not show any improvement in their condition in spite of careful feeding and personal attention. As a matter of fact, the serviceable period of a bullock has been reduced after the introduction of the concentrated feed. In the matter of digestion and quantity, the original feed was better than the concentrated feed and the bullocks also relished the former.

After the introduction of concentrated feed, the gloss or shine on the skin was almost disappeared in a good number of bullocks and there is higher incidence of disease. The quality of the concentrated feed varies from firm to firm and whenever there is change in the firm which supplies concentrated feed, the bullocks take at least a month or two to get accustomed to the new feed and in the meantime, they refuse to take the feed and this affects their health. We should not be carried away by the publication of scientists or other interested parties. In practical life, the old system of feeding was definitely better than the present system".

7. The normal serviceable period of a bullock is about ten years. In 1964-65, 89 bullocks became unserviceable. In the subsequent years, the numbers were as follows:

1965-66	- 46
1966-67	- 67
1967-68	- 59
1968-69	- Nil.

So Shri Prabhu's statement that the serviceable period of the bullock had been reduced was not borne out by facts. He had never in the past submitted any report to this effect to the Commissioner.

8. The Assistant Commissioner, Shri Prakash, was a member of the Indian Administrative Service and he was about 35 years old. He had put in about two years service as Assistant Commissioner. Prior to his appointment as Assistant Commissioner, he was working as Deputy Secretary in the Secretariat. Shri Prakash did not agree with the views of the Veterinary Officer. In his note to the Commissioner, the Assistant Commissioner pointed out as follows:-

"Concentrated cattle feed was introduced during the year 1965 but the Corporation has been purchasing it without ISI specification. It is only for the current year 1970-71 that tenders were invited for the supply of the concentrated feed with ISI mark. The ISI is exercising quality control at all levels of production of the feed for which ISI mark of certification is allowed. There has been no complaint from the Veterinary Officer all these years when concentrated feed without ISI mark was used".

9. Shri Suresh, a member of the Indian Administrative Service, was the Commissioner. He was about 40 years old. Prior to his appointment as Commissioner, he was holding the post of Deputy Secretary to Government in the Secretariat. He was a very capable officer. He had the desire to move with all the Councillors in a friendly manner but without sacrificing his noble principles.

10. The Commissioner referred the matter to the Dean of the local Veterinary College, who was an officer of the State Government on Rs 900-1100. The Dean replied as follows:

"I wish to inform you that the formulated ready mix feeds from reputed firms is the modern and economic method of feeding. There is saving in time,

storage space and labour to mix the ordinary constituents of feed like ground nut, bran, salt etc. Fraudulent and patronizing practices of purchase of individual commodities at the expense of quality are averted. All over the world, only formulated feeds for cattle from reputed firms are purchased by both private individuals and State and other organisations".

11. The matter was discussed at the meeting of the Council convened in September 1970. The Commissioner brought to the notice of the Council that there was difference of opinion between the Corporation Veterinary Officer and the Dean of the Veterinary College. The leader of party B pleaded that due weight should be given to the views of the Corporation Veterinary Officer who was actually in charge of those bullocks. The leader of party C made the following observations:-

"The opinion of the Veterinary Officer of our Corporation is, I feel, somewhat shocking and he has cast aspersions on ISI. Such things should not be said by an officer of the corporation. Our scientists are world famous and they are not so low as to low down to the wishes of the manufacturers".

The leader of party B interrupted saying that the Veterinary Officer was also a scientist. Finally, it was resolved to request the Commissioner to obtain the views of the Director of Animal Husbandry of the State Government in the matter and place them before the Council within a month.

12. The matter was accordingly referred to the Director of Animal Husbandry, who was the Head of the Department drawing pay in the scale of pay of Rs.1200-1400. He was about 50 years

old. He had just then taken charge as Director of Animal Husbandry. Prior to that, he was Deputy Director of Animal Husbandry for a number of years. His qualifications were GMVC, MS and Ph.D. He was in close contact with many politicians and had considerable political influence. The Director of Animal Husbandry was also made aware of the views of the Corporation Veterinary Officer. In his reply to the Commissioner sent in October 1970, the Director of Animal Husbandry stated as follows:-

"I would like to say that as per the opinion of the Veterinary Officer, the ingredients for cattle feed can be procured in bulk and centralised compounding of cattle feed mixture can be prepared and distributed to all the depots".

13. The Commissioner was not satisfied with the reply furnished by the Director of Animal Husbandry. So in November 1970, he had a discussion with the Director of Animal Husbandry, who promised to send a detailed report in due course. The detailed report subsequently received contained the following remarks:-

"The ready made concentrated feed with a certificate of ISI specifications manufactured by companies need not necessarily contain the same feed ingredients, as modifications are made in the feed formula according to locality, season and availability of the feed ingredients. The quality of such ready made feed cannot be checked easily on the spot at the time of purchase. Whenever there is a dispute regarding the quality of such concentrated feed, the legal aspects of taking samples, analysing such samples etc. are all time consuming and not practical. The cost of such ready made feeds may be more than what it would cost if the feed mixture is made by the consumer himself. Under the condition prevailing in

the country, much reliance has to be placed on the honesty and integrity of both the seller and the buyer of this product. From the practical point of view, the quality control, in the name of ISI specification, is far from satisfactory, and also uneconomic. The keeping quality of such ready concentrated feed is low when compared with the individual feed ingredients. It is easier to check the quality of the individual feed ingredients than that of the ready made feed. The natural feed for the cattle is mainly roughage including green fodder and dry fodder. In order to maintain cattle economically and in good condition, it is very necessary to feed them with green fodder and dry fodder. In the absence of adequate fodder for cattle, it is found necessary to supplement the feed with some concentrates. These concentrates can be produced by mixing the readily available feed ingredients such as ground nut oil cake, cotton seed and wheat bran".

14. In the meantime, Mr. Suresh was transferred after his tenure of about two years as Commissioner though generally an officer is kept in that post for about three years. Another officer, Shri Anand who was also a member of the Indian Administrative Service, took charge as Commissioner in December 1970. He was about 38 years old. He was a dynamic personality with lot of drive and initiative. Prior to his appointment as Commissioner, he was working as the Collector of a District.

15. In view of the fact that the views of the Dean, Veterinary College and the Director of Animal Husbandry were contradictory, the new Commissioner discussed the matter with the latter in December 1970. After discussion, the Commissioner recorded his views as follows:-

"This matter was discussed with the Director of Animal Husbandry. The view expressed by the Dean

was also put to him. The Director felt that as long as standards were observed and qualitative control was exercised, both the methods, namely the conventional and the concentrated feed were good. He also stressed that there should be greater emphasis on supply of adequate roughage, that is green and dry fodder for the cattle and if adequate quantities of these were made available, the requirement of concentrated or the other supplemental feed would be very much less. Since administratively, there were certain difficulties in the system of making purchase from individual suppliers which could lead to malpractices and also in view of the fact that mixing of the ingredients by hand would not be as effective as the mechanical method employed by the firms, it would perhaps be better to stick to products of reputed firms with ISI specifications. However, proper control and supervision was the crux of the matter. He also suggested that more samples might be drawn frequently and by surprise by responsible officers and sent to the laboratory for examination. Subject to these, he was in agreement with the views expressed by the Dean. As a matter of safeguard, the Director also suggested that the tender specifications may conform to Appendix L of ISI standards".

16. The views of the Director of Animal Husbandry, views of the Dean and the observations made by the Commissioner were placed before the Council. In the meeting of the Council held in March 1971, it was unanimously resolved to switch over to the traditional method of feeding the bullocks with ground nut oil cake, wheat bran and red gram husk. The Councillor belonging to party C, who previously raised his voice in protest, could not maintain it because he was from a minority party. For the year 1971-72, Shri Ramesh, who was well-known to the leading Councillors in parties A and B, was chosen as the contractor for supplying ground nut oil cake, wheat bran and red gram husk.

17. Shri Anand was a very independent officer. He very often clashed with the Councillors during Council meetings. He never used to yield to political pressures. Ultimately, in April 1971, hardly after four months from the date of his taking charge as Commissioner, he was transferred.

PAYMENT FOR SUPPLIES

Mohit Bhattacharya

Under the State Government directive, all the municipalities should purchase water meters from a particular State-owned Company which was set up with a view to helping the municipalities in the State in getting timely supply of quality water meters at reasonable rates. The municipalities have been allowed to pay for supplies on deferred payment basis. The supplying firm sends RR to the State Bank under intimation to the consignee municipality, which gets the RR released from the Bank after making payment of 20% of the total cost. Balance 80% is payable in four equal annual instalments. Interest at the rate of 6½% has to be paid by the Municipality on the actual outstanding dues from year to year upto the date of payment. Defaulting municipalities who fail to make payment in time are charged on additional penal rate to the tune of 2 per cent. The concerned State Department overseeing municipal engineering works try from time to time to assess the demand of the municipalities for water meters. The Department in turn would be communicating their assessment of total municipal demand to the Company.

The Abad Municipality had been under supersession from 1958 to 1971, when it was placed under the charge of an Administrator and an officer-in-charge both being deputed from State Government. The Water Works Engineer (WWE) was also from the State cadre. The Executive Officer belonged to the Unified Municipal Services.

The Officer-in-charge of Abad Municipality through his letter dated 26.2.70 placed an order with the Company for 2000 water meters costing Rs 1,34,000/- thus : "Please supply 2000 water meters by passenger train or by road transport, and documents may be sent through the State Bank of India, Abad, in favour of the Executive Officer, Abad Municipal Board". The company acknowledged the order and wrote in reply that the supply would be by passenger train freight to pay. The company supplied 1800 meters of 15 mm size, and 100 meters of 20 mm size, and 80 meters of 15 mm size, and 100 meters of 20 mm size, and 80 meters of 25 mm size. Total supply came to 1980 meters sent under Bill No.50/4 dated 12.3.70. When, on receipt of consignment, the meters were counted, it was discovered that 45 nipples of $\frac{1}{2}$ " size, 8 nipples and nuts of $\frac{3}{4}$ " size, 7 nipples and nuts of 1" size were missing. This information was given to the supplier by the municipality through their letter dated 18.5.70, and the municipality demanded that these items in short supply might be sent so that the work did not suffer. On 16.10.70 the

Company wrote back by saying that the supply was in full quantity when despatched. So, the municipality should search at their own end. The Water Works Engineer repeated his demand to the company for replacement of short supply without success.

The casing (the registration box) of the 1980 meters supplied by the company was of alluminium. Within six months of their use, all the 1980 meters were rendered unserviceable, and the alluminium parts had worn off completely. The white powder from alluminium entered the meter indicator and made them inoperative. The meters supplied had thus proved unfit for use. The municipality informed the company about the failure of the meters, and the Water Works Engineer, in his letter dated 16.5.73, requested the company to replace or repair the unserviceable meters. He had also said that the Municipality had already paid two instalments, but it would not be liable for the balance payment unless the meters were replaced or repaired by the company. In spite of several reminders, no action has been taken by the company. Under these circumstances, the municipality wrote to the company that they were not entitled to any payments from the Municipality in respect of the supply of the above meters. On the other hand, the Municipality was entitled to receive back from the company the advance already made in respect

of the purchase of the meters. At the same time, it was pointed out that the loss suffered by the municipality on account of these defective meters should also be borne by the company. Both the municipal Accountant and the Water Works Engineer had, of course, told the Executive Officer that if the municipality would make default in payment of instalment, this would attract penal interest at the rate of 2 per cent.

The municipality brought to the notice of the company that one hundred and forty seven (147) water meters of gun-metal casing were sent to the company for repair (vide RR J 99346). Out of them, 37 meters had not been returned in spite of several reminders. The casing of remaining 110 meters was made of plastic. The cost and charges of their repair were realised by the company from the municipality. But they did not return the original casing and parts of gun-metal, in spite of several reminders. The municipality argued that it was entitled to get back 37 meters and the gun-metal casing of the old meters or their costs.

In their letter to the company, the municipality made it clear that unless the company was prepared to replace or repair the above 1980 meters and return the 37 old meters, and the gun-metal casings of 110 original meters, the municipality would not be liable to make the

balance payments. Contrarily, the municipality was entitled to get back the payments already made and claim damages from the company.

Meanwhile, the company was under pressure from the State Accountant General to finalise their annual accounts. So, they first wrote to the municipality asking them to clear their dues and later the company sent down one of their officers to the municipality to hold on-the-spot discussions.

MUNICIPAL DECISION-MAKING

Abhijit Datta
and
D.D. Malhotra

Polynagar is a major city with a Municipal Council functioning for over a hundred years. In Polynagar Municipal Council, the President enjoyed supervisory powers over the Commissioner on matters of routine administration. Generally, Commissioners are chosen from among the officers of the State-wide municipal cadre, although State Administrative Service officers are also deputed for the post. In May, 1971, the State Government appointed Shri C. Nayak of the State Administrative Service, as the Commissioner of Polynagar Municipal Council without consulting its President. The President, Shri A. Ranjan, wrote a letter of protest to the State Minister of Local Self-Government about the manner of this appointment and wished that he was consulted on this score.

Shri Nayak, after joining his post as Commissioner, found the Council's finances in a precarious state and any improvement in this direction needed the active co-operation of the other municipal officials, particularly the Revenue Officer, Shri Khal Raj. Shri Raj rose from the ranks

and except for a brief posting outside Polynagar Council, had been working there since 1936. He also officiated as the Commissioner for a week before Shri Nayak joined. His equation with the President was reasonably good.

Very soon Shri Nayak clashed with Shri Raj on the issue of poor collection performance. He also discovered that the President was ignoring him, while tilting towards Shri Raj. Instead of clarifying his position with the President, Shri Nayak started relying on the Collector and the State Government for support. As a result, his relations with the President deteriorated rapidly. The President took over the reins of administration and completely ignored the Commissioner, while the Commissioner entered into a protracted conflict with the President and hoped for the State Government's intervention.

Against this background, the following two cases have been selected. These cases started before Shri Nayak came to Polynagar, but during his brief stay there for six months (May - November, 1971), decisions on these two cases were made in the midst of internal conflict, resulting in serious consequences for the Council and the citizenry.

I. The Case of Five Hawkers

Polynagar Municipal Council had been constructing shops on municipal land and its policy was to allot these

shops to those who were occupying municipal lands on tehbazari* basis. In 1969, a number of old cloth dealers (about 33) made a representation that they might be allotted municipal shops constructed on the site where they were carrying on their business for sometime. They also requested for favourable treatment on account of being refugees from Pakistan and belonging to the schedule-caste community. Failing to accommodate such a large number of cloth dealers, particularly when others had prior claim, they were allotted on tehbazari on alternate site nearby. Meanwhile, the Municipal Council constructed a chabutra** on the footpath of the main road of market. The piece of land on which these chabutras were constructed was being used by five hawkers for carrying out their business on thelas+ without any licence from the Council.

On 7-12-70, these hawkers requested in writing to the President to allow the chabutras to them. On the other hand, the cloth dealers had been pressing the Council to decide in their favour. The hawkers

* Licence fee.

** Projected platform on the roadside.

+ Push cart.

made a further representation on 4-6-71 for allotment of the chabutras to them.

On 9-6-71, the Revenue Officer (R.O.) suggested to the Commissioner that their request be rejected for the time being. The Commissioner on 14-6-71 agreed with the R.O.'s note, whereupon the President on 15-6-71 wrote "Then what is the use of chabutras?", It was pointed out on 15-6-71 by the R.O. that the chabutras might be allotted to the hawkers. Further, the chabutras were occupied by the cloth dealers on payment of tehbazari for which the receipts were issued.¹

The Commissioner inspected the site on 2-7-71 and observed:

(at present) no one is occupying the site. Near it, there are five hawkers carrying out their business. I talked to them and I suggest that this place may be given to them on Rs 15/- each p.m. They are ready to erect temporary sheds over the chabutras to their own cost. The matter is placed before you for orders.

On 5-7-71 the President ordered that the hawkers "May be allowed at the rate of Rs 12/- p.m. each" and on 6-7-71 the five hawkers deposited Rs 24/- each as security for two months' tehbazari in advance.

1. It appears that these lines were subsequently entered in the note of the R.O.

However, on 14-7-71, the President sent an office note to the Commissioner saying:

One of the Councillors on 12-7-71 has pointed out that the site which was allotted to cloth dealers is being given to hawkers.... I regret to say that while presenting the case of hawkers you did not submit the case of cloth dealers. Nor did you report that the place has already been given to old cloth dealers. Please submit the case of hawkers along with the case of cloth dealers with your comments. Until my final order, the allotment to the hawkers shall be kept pending.

In reply to the note of the President, the Commissioner on 17-7-71 wrote:

In accordance with your orders of 5-7-71, the site has already been allotted to hawkers.

He also pointed out that he had recommended on 14-6-71 not to allot this site to the hawkers, whereupon the President raised the question on the file: "Then what is the use of chabutras"? The President, he pointed out, had also given oral instructions to him to inspect the site. It was only after visiting the site that he sent his comments to the President. He emphasised that the site was given in accordance with the orders of the President. Further, the site was never given to cloth dealers; as such, no one had been removed from the site.

There is nothing wrong if the site has been given to hawkers. There is no sense in blowing up a small matter like this by giving it a political colour. There is lot of space nearby and the hawkers may be given any site according to their liking. A new

chabutra may be constructed on such a site.

H He suggested that if the President thought it appropriate, the tehbazari given to the hawkers might be cancelled.

However, without informing the President, the Commissioner wrote to the Secretary, Local Self Government Department on 22-7-71 enclosing the file and briefly giving the facts of the case. It was alleged by him that the political parties in the Council had made a political issue out of this case. He pointed out that the allotment made by the President was in order, but he wanted to shift the burden on to the Commissioner under political pressure.

As is evident from President's office note of 14-7-71, the chabutra was newly constructed and it was never in possession of the old cloth vendors. The file was also sent to the Collector. In his last note to the President, it was made clear if he did not approve of the tehbazari to five hawkers, it may be cancelled after a month and they be asked to remove tin sheds etc.

He requested the Secretary that necessary orders might be issued to the President on this case.

In response to the President's office note of 26-7-71, in which he had demanded this file, the Commissioner wrote to him that

..the file of the hawkers has been desired by the State Government and as such I have sent it to them.

Thereupon, the President expressed annoyance was the file was sent without his knowledge and consent and asked the Commissioner to submit the Government's communication in this regard.

On 20-8-71, the Dy. Secretary, Local Self Government Department, while sending back the file wrote to the Commissioner enquiring what action and under which section of the State Municipalities Act the Department could take since

... the advance rent (from hawkers) has already been collected on the decision of the President. Apart from this, tehbazari rules are very clear on this point.

On 11-10-71, the Council resolved that the Commissioner has made certain interpolations in his note dated 3-7-71, subsequently in the case of the hawkers by adding a line (underlined in his note) after the President had passed his orders on 5-7-71. As such, he might be placed under suspension immediately and the case handed over to the Crime Branch of Criminal Intelligence Department of the State Government so that further disciplinary proceedings could be started.

In the meantime, departmental enquiry be instituted against him by a sub-committee comprising of the President, the Vice-President, and three Councillors (one of whom was an ex-President and the other, an ex-Vice President).

II. Oil Mill Case

An Oil Mill was carrying on business in a temporary shop on a plot of land belonging to the Polynagar Municipality on payment of licence fee. In April 1969, there was a fire in the locality and this shop was gutted. The Administrator-Collector visited the site and assured the owner that he could start business after putting up construction. The party submitted a plan for a pucca*construction but it was rejected by the municipal authorities and the applicant was asked first to execute a lease deed in favour of the Council and pay the lease money for the period of the lease, and then only the proposal for a new construction would be considered. The lease money was fixed at about Rs 18,000 but the party pleaded inability to pay the amount. Meanwhile, the party went ahead with the construction. Thereupon, the Council issued a notice under the State Municipalities Act for demolition of the unauthorised construction. The party filed a suit of injunction restraining the Council from demolition. The party also moved the Director of Local Bodies and got a stay order from there. It was thought desirable, under the circumstances, that the Municipality should execute a lease in favour

* Permanent.

of the party on his payment of a monthly rate for a reasonable amount. On 7-5-71, the Municipal Vakil (M.V.) suggested that the party might also be asked to execute the lease deed for a term of 5 years or so with a condition that he would remove the construction after the expiry of lease period.

After looking into the case and inspecting the site, the President heard the petitioner in his office and decided on 22-5-71 to allow him to continue on the premises on monthly tenancy basis as before, provided he withdrew the court case and also the stay order passed by the Government. As regards monthly licence fee, the President noted that enhancement was called for and suggested that the licence fee be enhanced by 50% of the existing rate.

On 24-5-71 the municipal office informed the party about the President's decision and asked him to give his consent so that further action could be taken. The party withdrew the case from the court as well as sought the removal of the stay order from the Government and, on 3-6-71, enquired from the office the amount of money he had to deposit. The R.O., on receipt of the party's consent, referred the matter to the M.V. for opinion, in view of the President's order of 22-5-71.

The M.V. on 18-6-71 suggested that the party should be asked to deposit the rent, as decided by the President, from the date of submission of his plan, i.e.,

29-6-69, and the arrears were to be charged at old rates. The R.O. forwarded the M.V.'s proposal to the President through the Commissioner.

The Commissioner on 17-7-71 observed that in view of a notification by the Government, direct lease for commercial purposes were not to be granted and auction for such leases was to take place. Therefore, he suggested that the matter be referred to the Director of Local Bodies for clarification whether the lease deed could be executed in favour of the party. However, the President agreed on 21-7-71 with the opinion of the M.V. and directed that action be taken as decided earlier.

On 22-7-71, the Commissioner sent the file confidentially to the Secretary, Local Self Government, alleging that the President had acted in contravention of rules and laws and leased out the land to the Oil Mill. He also sent a detailed report on the case along with the file and suggested immediate action in this matter. He also expressed the opinion that an enquiry by the Central Bureau of Investigation be made before taking necessary action.

In response to the Commissioner's confidential communication, the Dy. Secretary (L.S.G.)-cum-Director of Local Bodies sought from the Commissioner certain information along with the original lease deed, application for sanction of construction and the proceedings on the

application. He also wanted to know whether as a result of fire, the original lease stood terminated. If not, whether the applicant would be forced to purchase leasehold rights at a rate demanded by the Council. This letter was marked 'confidential' and addressed to the Commissioner by name.

On 25-9-71, the Commissioner sent a copy of the Director's communication to the R.O. along with a note for the required information within two days. He reminded the R.O., on 5-10-71, that the required information had not been received. He again asked for the information and sent a copy of his original note to the Director of Local Bodies.

On receipt of the copy of the Commissioner's note sent to the R.O., the Director of Local Bodies wrote back on 8-10-71.

It is not understood why you have sent the office note along with the letter ... It is strange to note that though you have reported the matter to the office confidentially, you have given the copy of the D.O. letter sent by me confidentially to you. This virtually defeats the purpose.

COMMOTION IN PROMOTION

Mohit Bhattacharya

Since 1970 when the Municipal Council of Kastoori Nagar was superseded by the State Government of Haryana, a State appointed Administrator has been managing the affairs of the municipality. The Administrator, Shri A.C. Kapoor belongs to the State Civil Service.

The Office Superintendent brings it to the notice of the Administrator that Shri Pradhan, the House Tax Superintendent, will be retiring on 14.4.73. The appointment of the incumbent against this post who is really suitable and experienced/qualified is very necessary, as house tax is the main source of income of the Committee. This post carries a pay scale of Rs 180-10-280/15-400. We may ask the Subordinate Services Selection Board* for sponsoring candidates for the said post, or if approved, a suitable hand according to seniority and good service record may be appointed as Tax Superintendent from among the municipal staff. The Municipal Secretary comments that it will take a long time to get a candidate if the

* This is a State level board consisting of 3 members nominated by the State Government. It selects municipal personnel whose basic salary is between Rs 150 and Rs 349/-.

Municipality has to go through the SSS Board. If approved, meantime, we may promote some one out of the existing staff so that work does not suffer. The Office Superintendent may be asked to put up a proposal keeping in view the seniority and qualifications of the employees concerned.

Mr. B.S. Chauhan, B.A., Officiating Accountant, submitted an application requesting the Administrator to consider his candidature for promotion. He wrote in his application that he was a graduate and passed the Local Bodies Accountants Examination in Grade B. He has been working in the Municipality for the last 26 years in various capacities such as Accounts Clerk, Senior Accounts Clerk, Assistant Octroi Superintendent and Accountant etc. He feels that his work has been satisfactory. From 1.4.70, he has been officiating as Accountant.

Another applicant was Shri Kalu Singh Joshi B.A.(Hons.) who had been working as a clerk in the Municipal Engineer's Office. He gave in his application the following data:

1. I am B.A.(Hons)
2. I am seniormost Graduate working in the clerical grade since October 1952 in the following posts:
 - (i) Octroi Inspector
 - (ii) Octroi Record Keeper
 - (iii) Octroi Establishment
 - (iv) Octroi Purokar (to pursue cases in court)
 - (v) Store Keeper
 - (vi) Municipal Engineer's clerk

3. I am fully conversant with the Municipal rules and regulations.
4. I am a young man of 40
5. I possess sound health
6. I belong to "Backward" class of 'Dakot' as specified in the Government Notification No.5815-WC-II-58/21759. My claim may be upheld on the basis of the 'Block System' which strengthens my right to the senior post in the light of instructions contained in Government Letter No.1945-WG-54/17246 dated 17/3/54, regarding reservation of 2 per cent vacancies for 'Backward' classes. Presently, there are 3 posts in the grade of Rs 225-15-360/25-500 in the Municipality i.e. (a) Octroi Superintendent, (b) Office Superintendent, and (c) Tax Superintendent.

But no 'Block' system formula regarding reservation of seat is adopted. The same holds good about the posts carrying the grade Rs.160-10-250/15-400, i.e. the Asstt. Octroi Superintendent, Land Officer, and Senior Accounts Clerk.

7. Therefore in the light of the facts as explained above, I hope that you will do justice to me in view of my qualifications and experience and other rights.

The Municipal Engineer forwarded his application with the observation that this may be favourably considered, as the applicant is very hardworking and dependable.

The Office Superintendent prepared a list of internal candidates indicating their seniority status:

Seniority List of Candidates

Name and Designation	Qualifications	Date of appointment as clerk	Date of confirmation	Working in the Asstt. Grade (Rs 160-10-20-500)	Officially in the grade: Rs 25-15-360/20-500
1	2	3	4	5	6
1. Shri B.S. Chauhan, B.A. Accountant	14.10.46	1.11.46	Promoted as Sr. Accounts Clerk w.e.f. 14.9.66	Officially as Accountant w.e.f. 2.6.48 to 9.11.49; worked as Accountant in 1963, 65, 67. Now officiating as Accountant since 1.4.70	
2. Shri K.L. Katyal, Matric Octroi Supdt.	11.5.51	11.5.51	Promoted as Steno. w.e.f. 11.10.52 revised grade w.e.f. 1.12.56 Rs 106-6-160/8/200	Officially as Octroi Supdt. w.e.f. 23.12.72.	
3. Shri N.S. Mathur, Non-Matric Asstt. Octroi Supdt.	1.1.47	19.9.47	Officially as Asstt. Octroi Supdt. w.e.f. 1.9.71	-	
4. Shri Nand Lal Sharma, Sr. Accounts Clerk	Matric 25.2.47	22.4.48	Officially as SAC and as Asstt. Octroi Supdt. now officiating as SAC	-	
5. Shri Prem Prakash, Land Officer	Matric 15.9.49	15.3.50	Officially as SAC. Now officiating as LO	-	
6. Shri B.D. Gupta, Water Works Clerk	Matric 12.1.50	1.7.50	Worked as Asstt. Octroi Supdt. from time to time.	-	

Meanwhile, another candidate, Shri Madho Singh submitted an application for the post. He has been working as Store Keeper-cum-clerk in the Health Branch. He gave his bio-data as follows:

- (i) Passed F.A. Examination in 1949.
- (ii) Studied upto B.A. final; but could not complete B.A. due to unfavourable circumstances.
- (iii) Served as Clerk in 1941 in Railway Clearing Accounts Office. Due to an accident on duty, he was bedridden for 2 months. Later he had to leave the job.
- (iv) In 1944, joined the Army as a constable and was promoted to Hawaldar Clerk in which position he worked for 3 years. Released after the 2nd World War.
- (v) In 1948, joined college for further studies as indicated above.
- (vi) Joined service again as an untrained teacher in 1951 to make both ends meet. Served as teacher for three years.
- (vii) In 1960, joined Municipal Service as clerk and served in various capacities.
- (viii) I am a Harijan and an ex-serviceman.

Keeping in view the 'block system', and the qualifications and experience, he urges that he should be promoted to the post of Tax Superintendent.

In the budget provision of 1973-74, Tax Superintendent's grade was revised as Rs 225-15-360/20-500.

The Administrator wanted to know how many graduates were there in the Municipality. Their Service Books she wanted to see. The Municipal Secretary reported that there were two

graduates, viz., Shri Kalu Singh Joshi and Shri Gurbachan Singh. Shri Kalu Singh is clerk in the Municipal Engineer's department and Shri Gurbachan Singh is Octroi Inspector.

Administrator Orders:

I have gone through the entire case carefully. Shri N.S. Mathur is a non-matriculate. Other eligible candidates are also matriculates only. We have two persons as graduates viz. Shri Gurbachan Singh and Shri Kalu Singh Joshi. I find Shri Gurbachan Singh a man with energy and enthusiasm for work. He has sincerity of purpose. As Octroi Inspector, he has brought very important facts to my notice. Therefore, keeping in view his educational qualifications and other accompanying factors, I promote Shri Gurbachan Singh to the post of Tax Superintendent from today. The promotion is for the time being for a period of 3 months only or till further orders. If Shri Gurbachan Singh fails to prove himself worthy of the post and does not conduct himself properly, he shall be reverted forthwith.

Part II

Shri Gurbachan Singh immediately joined his new post as House Tax Superintendent.

Shri Kalu Singh Joshi represented before the Commissioner, Ambala Division, against the appointment of Shri Gurbachan Singh as follows:

I was grievously shocked to learn that Shri Gurbachan Singh was promoted as Tax Superintendent. This has happened, notwithstanding my claims to seniority, qualifications and 'reservation' of 2% seats for backward classes to which I belong. I am humbly putting forward for your sympathetic consideration the following facts:

1. My date of appointment as clerk : 22.10.52
Shri Gurbachan Singh's date of appointment : 12. 3.56
2. Date of my confirmation : 12. 2.57
Date of Shri Gurbachan Singh's confirmation : 1. 6.60
3. My basic salary : Rs 195/-
Shri Gurbachan Singh's basic salary : Rs 150/-
4. Shri Gurbachan Singh was caught red-handed and arrested by the police while gambling during duty hours at a place adjacent to Head Octroi Office and was placed under suspension during the period from 14.8.59 to 14.10.59.
5. The reservation of seats for Backward Classes has been notified, vide Government of Haryana letter No. 4741-4 G.S.71/26709 dated 13.9.71. I belong to the Backward Class of 'Dakot', specified in the Government Notification. I requested the Administrator to adopt the 'Block system' formula as is being adopted in this municipality and other Government and Local Bodies Department. But, to my chagrin, my entreaties fell on deaf ears. There is nothing to justify this nefarious discrimination against me and the contemptuous disregard of the 'Block System Formula', especially when 'reservation' for military personnel is being followed in our Municipality and by virtue of which Muharar Hukum Singh has been promoted to the position of a clerk.

My services are continuous right from the date of my appointment; whereas Shri Gurbachan

has been on leave without pay for about 6 years. On 1.6.71 he applied for further extension of his leave without pay, but his application was turned down by the Administrator. Still, he did not report for duty. Finally, he was served with notice under Section 45(1) of the Punjab Municipal Act, intimating him that his services will be terminated after the expiry of one month. He defied and flouted that notice also.

Although the services of Shri Gurbachan Singh stood terminated, the present Administrator, in utter disregard of his predecessor's order, allowed him to resume his duty on 26.2.73 as Tehbazari Clerk. He was shifted to Octroi Department, as an Inspector in the same grade (Rs 110-225) on 7.3.73. On 26.4.73, he was not only promoted as Tax Superintendent in the grade of Rs 180-400, but also the Administrator recommended his case to your goodself for upgrading the post to Rs.225-500. I fail to comprehend, even by the widest stretch of my imagination, how could the Administrator have judged his 'enthusiasm and sincerity of purpose' as he has mentioned in his order, in a short period of just ten days. His promotion, to say the least, tantamounts to rewarding defiance and gross negligence of duty.

In view of the facts stated above, the promotion of Shri Singh is not only an act of supersession but also a case of gross violation of justice and of abetting and rewarding negligence of duty which, if tolerated, connived at and condoned, would sap the very substratum of our democratic set-up in which we take just pride and vitiate administration and make diligence, devotion to duty and the sense of commitment conspicuous by their absence.

It might smack of pride, but I assure you, Sir, that I possess the necessary qualification, whether of seniority and experience or of education - though my being a member of the Backward Class and the accepted practice of the 'Block System' formula decidedly tilt the position in question in my favour.

With these words, Shri Joshi solicited sympathetic and just consideration of his representation. He forwarded a

copy of his letter to the Secretary, Local Bodies, Haryana, and to the Deputy Commissioner of the district.

The Office Superintendent was asked to check the statement of Shri Kalu Singh Joshi, as presented in his letter to the Commissioner. His comments are as follows:

1. It is true that Shri Joshi joined before Shri Singh.
2. It is true that Shri Joshi was confirmed first, and Shri Singh was confirmed after him.
3. It is true that Shri Joshi's basic pay is higher than that of Shri Singh's.
4. It is correct that Shri Singh was involved in a gambling case.
5. It is correct that the members of the Backward Classes are entitled to two per cent reservation of various posts.
6. It is true that notice under Section 45 of the Punjab Municipal Act was served upon Shri Singh. But, no final order was passed terminating his services.
7. The post of Octroi Inspector is in the cadre of clerks. So, in appointing Shri Singh as an Octroi Inspector no promotion was involved.
8. It would thus appear that Shri Joshi had clean record of service since 5.9.52. He belongs to the Backward Class. Being senior to Shri Singh, Shri Joshi deserves promotion. Also, if graduation (B.A.) is considered a criterion for being posted as Tax Superintendent, Shri Joshi fulfills the criterion.

The Office Superintendent continued:

However, in my view seniority, and not the qualifications, should be the criterion for such appointment in this Municipality.

Prior to 18.5.73, when the scale of Tax Superintendent was raised to 225-500 scale, there was no condition that the candidates for the post should be graduates. I am therefore of the opinion that Shri N.S. Mathur and Shri Nand Lal Sharma, who are the seniormost officials could be considered for the said post and given precedence over others junior to them. A mabbiculate would remain a clerk and will have no incentive for work, unless he is given opportunity to go up in the organisation.

Administrator's Order:

I have gone through the office note carefully. There is merit in the representation of Shri Kalu Singh Joshi. He is graduate and also senior to Shri Gurbachan Singh in service. Shri Gurbachan Singh was appointed only for a period of 3 months subject to his satisfactory work and conduct. I have been receiving a few complaints about his arrogant behaviour with the people. I also warned him to be careful in dealing with the people and especially the ladies. But he seems to be not mending his attitude. Hence Shri Kalu Singh Joshi's representation is accepted and he is appointed as Tax Superintendent with immediate effect for a period of 3 months. Shri Gurbachan Singh is reverted as clerk.

PARTIAL-MECHANIZATION

Raj Nandy

Background

Although the City of Triveni was a State Capital, yet its landscape bore the appearance, for a long time, of an oversized village. It was then divided into ten local bodies, each an entity by itself, with its own special competence. The jurisdictions were limited, so were the staffs and the work proceeded in a smooth, placid manner. The House Tax Department of one of these ten bodies was, for example, manned by a Superintendent, a Head Clerk, and a few clerks and they together handled about 20,000 assessments a year.

As years went by, however, the landscape began to change. The population of the City rose, particularly after the partition of the country. The fields and farms around it gave place to more and more residential localities, office blocks, commercial and industrial establishments. Finding the structures of the ten local bodies rather ill-equipped to cope up with the diverse needs of a swelling metropolis - which Triveni then was - the State Government, by an Act in 1980, merged all the ten bodies to create a single authority,

namely, the Triveni Municipal Corporation. To be presided over by a Mayor, the Corporation was to consist of 80-odd popularly-elected councillors, with its executive powers vested in a Commissioner.

The resulting scene was that of a giant authority in place of ten lilliputian bodies. The functions like transportation, public health, tax collection, etc., that were earlier restricted in number and minor in nature soon became numerous and complex. The relatively few and simple administrative units of the former days changed into a huge, complicated machinery.

Within a couple of years of the birth of the Corporation the organizational culture that the prevailing environment produced was of the varied, complex social relationships - within the organization as well as between it and the 'systems' operating at its boundaries. For instance, a pattern of gratuities and loyalty amongst the politicians and the officials developed and this soon began to take shape into a practice based upon personal or group advantages. Quite a few of the councillors, elected every four years, belonged to the business community. Election campaigns cost money and so required to be backed up by funds. Close personal contacts with the members of the municipal staff, therefore, worked to mutual benefit. While the councillor stood to gain from the inside tips and profitable

contracts, the official looked forward to rewards in the form of transfer or promotion to a better position. Indeed, some of the positions in the administrative hierarchy as well as certain areas of the Corporation were mockingly dubbed as 'wet' and 'dry', depending on whether they yielded any additional income or not. The Corporation also ran an O & M Branch which carried out, from time to time, analytical studies of the different units or activities of the Corporation. But, such was the pressure of heat from the above, at times, that the executive bosses would try to 'dictate' in advance the very outcome of the studies. A large number of lower-rank employees obtained their jobs by means of political patronage. Those who were doing good, honest work were in a very small minority.

Before Mechanisation

The erstwhile House Tax Departments were amalgamated to form the 'Assessment & Collection Department'. To enable the new Department to meet its responsibilities (over 2,00,000 assessments a year) as well as to make entirely new valuations on all the properties, it was both reorganised and strengthened, staff-wise. Headed by an Assessor & Collector, it was split up in two wings, i.e., the 'outdoor' and the 'indoor' staff; while the former detected and assessed the properties in the Corporation area, the latter received taxes and maintained accounts. The entire workforce was located at the Town Hall.

The first Assessor & Collector, Mr. Ram Pratap Sukla, has had a successful career as a property tax expert in another Corporation before he came to join the Department on deputation. Highly respected by his colleagues for his specialised knowledge in the subject (even authored a book), he was ever eager to streamline the work in his Department.

The key man on the Assessment ('outdoor') side was the Section Inspector whose main duty was to survey, discover, and assess all the properties - old and new - in his respective area. He would list all necessary data on each individual property in his field book and in a proforma. The proforma provided space for the computation of the value of the property. Since the Inspector was the only man on the spot and he alone observed and listed the details of the properties, sufficient room existed for the corrupt one to defraud the Corporation. Indeed, it was well known in the Department that the Section Inspector's job was the starting point of corruption in the Assessment wing.

The key official in the Collection ('indoor') process, on the other hand, was the Bill Clerk. Generally, a high school product, he would, on appointment, acquire the necessary knowledge and skill on the job. Of course, the Corporation had its own centralised accounting system. A Manual explained the manner in which entries were to be made in the books and gave details on how accounts maintained by different

responsibility-centres would be coordinated and so on.. The procedure demanded that as soon as a taxpayer deposited the tax amount with the Cashier stationed closeby, the Bill Clerk would record the transaction promptly and accurately in the Demand & Collection Register, a sort of general ledger which was a repository of information on each taxpayer with regard to his status vis-a-vis the Department's dues. The Bill Clerk was allotted about 3,000 demands and was expected to maintain complete accounts of all these demands. A great deal of his work, notably the preparation of bills and notices, the posting of payment and protracted correspondence with the taxpayers was both routine and repotitive.

In the year 1955, the Municipal Corporation replaced the single 'House Tax' with the four-edged 'Property Taxes', consisting of four separate taxes, namely, the General Tax, the Water Tax, the Scavenging Tax, and the Fire Tax. This posed a problem for the Collection staff of the Department, particularly the Bill - Clerks. The 25-column ledger to which the Bill Clerks had become accustomed for years was now a veritable jumble of columns and sub-columns (See Appendix I. But, what you notice there is only a sample of the 25-column ledger; to get a picture of the post-1955 ledger multiply the number of columns there by 4). Totalling of figures, both horizontal and vortical, had to be done in order to carry forward the page-totals onto the consecutive pages, aside from integrating these totals in

a summary form to serve the purpose of financial and management control.

The effect of the change showed on the Demand & Collection - Registers; these had now become too bulky and unwieldy. Not all transactions were recorded by the Bill Clerks. Most of them resented the change and often grumbled about it. No wonder, their efficiency slumped.

As the amount of work continued to increase in sympathy with the increase of population and properties in the city, more staffs were added to the Department. But, the problems that confronted Mr. Shukla were those of : slow movement of the assessment and collection machinery, and a fall in the Department's revenues. An administrator endowed with common sense that he was, he devised short-cuts in the procedures to get the work done expeditiously. He even tried to encourage both the Section Inspectors and the Bill Clerks by means of cash incentives but the Accounts Department forced him to give up his reforms by invoking one rule or the other which, in their view, were more important than the objects Mr. Shukla was pursuing.

Following a policy decision in early 1958, the Corporation decided to decentralize the work of its various Departments. For the Assessment & Collection Department, this decision meant the division of the Corporation area into eight 'satellite' zones. The actual assessment and collection work was entrusted to the Zonal Offices, whereas the Head Office

dealt mainly with the resolutions of the Corporation, policy issues and appeals from the taxpayers. Each Zone was put under the charge of an Assistant Assessor & Collector who was supported by a Zonal Inspector, Assistant Zonal Inspectors, and Section Inspectors (Assessment Wing) and by a Head Clerk, Bill Clerks, UDCs, and LDCs (Collection Wing). The eight Assistant Assessors & Collectors were grouped under three Deputy Assessors & Collectors at the Head Office who were responsible to the Assessor & Collector. Next in the hierarchy was the Deputy Commissioner (Taxes) but for all practical purposes the powers vested in the Commissioner in respect of the Property Taxes were exercised by the Assessor & Collector.

After the valuations made by the Section Inspector in a Zone were checked up by his superiors there, an Assessment List was prepared. Then, through a public notice property-holders would be invited to come and see the tentative assessments placed on their properties. Their objections were solicited in cases where they felt the Department had made an error. Thereafter, the Lists prepared in all the Zones were authenticated at the Head Office after publication of notice to the property-holders who, in the event of any objections, could file their appeals with the District Court.

The Collection Wing would issue the Bills and Notices to the taxpayers, received taxes as well as maintained the records, including the Demand & Collection Registers. The

daily collections had to be remitted to the Head Office alongwith a 'challan' (name given to sheets bearing the details of the day's payments) for crediting to the Corporation funds.

The Property Taxes were payable to the Corporation in full or in instalments (to be determined by the Zonal In-charge). The taxes became due in the beginning of each year, on presentation of the Bill. Failing compliance within the time allowed, notices would go out. Thereafter, the Recovery Cell got in motion to chase the defaulters according to the prescribed procedure.

One of the purposes of decentralisation was to quicken the pace of tax collections. But, that was hardly accomplished. On the contrary, the problems further aggravated when the Bill Clerks in the Zones could not complete and close their Registers within a reasonable time at the end of the financial year.

Taking advantage of the increasingly-neglected totals in the Registers, ~~Some~~ Bill Clerk in one of the eight Zones hit upon a technique to make some 'extra' money from the taxpayers. The technique employed by him was that he would post an entry (say of Rs 2,000 paid by an Assessee 'A', in full or part payment) against the name of Assessee 'B' in the Demand & Collection Register. While the Assessee 'A' was content with his cash receipt, the Assessee 'B' walked off triumphantly for, by bribing the Bill Clerk, he had succeeded

in stalling the issue of a Notice to him. Since the payments received by the Cashier and those shown in the Register matched at the end of the day, there was hardly any chance of the rigging being detected. Poor checking by the Checkers (one for every 4-5 Bill Clerks) and sloppy supervision in the Zones turned the technique nearly fool-proof. Transfers from one Zone to another being the rule rather than the exception, even if the Assessee 'A' ever discovered the manipulation and returned to the Zone to produce his cash receipt, the Bill Clerk would possibly be in another Zone. If he were still there, he would quietly tell the Assessee that a mistake in posting had occurred and that it would be corrected - a kind of reply that had about it a ring of naivete.

Success brought forth imitation and soon some other Bill Clerks were also practising the technique. In a few transfers from the Zone where the technique originated, the members of the small ring were scattered in different Zones, new recruits indoctrinated with the art, and in a short time, most of the Zones were infested with Bill Clerks out for 'extra' money.

Another widespread fraud practised on the Corporation was the way a taxpayer evaded payment of his Water Tax arrears by passing on a percentage of the total amount to the Bill Clerk. The arrears entry would never be carried over to the new books after March.

Inaccurate and incomplete book-keeping by the Bill Clerks gradually caused a great deal of disruption in the work of the Department. No totals at any place in the Registers, and,, hence, no final information of any kind on four separate Taxes, whether taxpayer-wise, or page/Register/Zone-wise. Part of the problem, Mr. Shukla knew, was due to the volume of posting and the manual writing-up of the accounts. As the tax and work arrears piled up, he started looking afield for an alternative - both easy and speedy - to the existing manual method of maintaining accounts. The issue had become a matter of urgency.

Alternative

A promising possibility suggested itself when Mr. Shukla went to England in late 1960 to study the centralised property-rating system in that country. There he visited several local bodies and discovered that most of the accounting work in those bodies was being done by machines. The machine - section there served all the wings of the local body and operated in accordance with a time-table drawn up on a one-year-cycle basis. The time-table was sufficiently flexible to allow machines to be more equally loaded with work than by a static arrangement.

Enquiries made by him revealed that the suppliers of those machines had their branch office in Calcutta and a Zonal Office

in the City of Triveni. On return from England, he had a session with the manager of the firm, discussed his problems and asked if the firm could supply machines that would answer his Department's needs. As the Department had been experiencing delays in the preparation and despatch of bills and notices to the taxpayers, the firm was requested to propose such a system of mechanisation as would not only cater for (1) the maintenance of accounts, but also (2) the preparation of bills and notices.

The proposals submitted by the firm outlined, inter alia, the requirements of the Department and the details of the equipment suggested. In a general write-up, the firm also pointed out the following specific advantages of mechanisation: Speed, **Accuracy**; Neatness; More information and better Management Control; Economy; Impersonality; and, Regularity. The total cost of the entire equipment, quoted by the firm, was about Rs 3,00,000. But, if it were to be hired, the monthly rental would be about Rs 8,000.

While recommending the adoption of mechanisation, the Commissioner of the Corporation, in his detailed Note to the Corporation - Council, cautioned against the temptation to go all out in the beginning and thereby bite off more than the Corporation could possibly digest, financially or otherwise. He recommended that : (1) the equipment be acquired on rental terms than by outright purchase, and (2) the experiment be tried only in

one Zone and extended to other Zones after knowing its results.

The proposals made by the Commissioner were approved by the Corporation in November, 1963. The contract signed with the firm stated, among other things, that the rentals operative at the time of the signing of the contract were subject to future increases or decreases by the firm.

The equipment called "Automatic Data Processing Machine", an early variety of business machines which made their debut in the forties, was installed in December, 1964. It was housed in an air-conditioned hall, adjacent to the Office of the Assessor & Collector. The equipment consisted of : 2 Punches, 2 Verifiers, one Reproducer, one Sorter, one Collator, and one Tabulator.

A demonstration of the equipment, which was attended by the Mayor of the Corporation, a few Councillors and senior officers of the Department, was arranged. The impact was a mixture of curiosity and scepticism. Typical was the comment made by a senior official: "It was nice to see the machines to do the job, but I wonder if these would not upset the on-going way of life in the Department".

The trial was to run only in one Zone for a period of one year. Later, at the time of the implementation, however, the Department agreed to a suggestion from the firm that as no extra costs were involved and the machines had larger capacity, the experiment might as well as be conducted in two Zones, instead one one.

The Department picked up for training by the firm one of its own officials who had detailed knowledge about the accounting and billing problems arising from the existing manual system. On completion of his training, he was put in charge of the Automatic Data Processing (ADP) project. Some machine operators were recruited from outside.

The Triveni Municipal Corporation was all set - the first municipal corporation in the country - to go the "modern" way.

After Mechanization

The changeover period from the manual method was spread over a period of about 6 months. The work of the Department was split up as follows:

- (1) Preparation of bills and notices, and maintenance of accounts were centralised and handed over to the ADP Section;
- (2) The Zones handled Preparation of Assessment Lists, Consideration of Objections, Drawing up of Authenticated Lists, Disposal of Appeals against the Authenticated Lists, Collection of Payments and Preparation of Daily Collection 'challans', Remissions, etc., and Routine Correspondence with the Taxpayers.

The hiving-off of the two major tasks, namely, the preparation of bills and notices and the maintenance of accounts, from the two Zones to the ADP Section resulted in a direct saving

of almost half of the clerical staff in the Zones. While a couple of them were posted to the ADP Section for miscellaneous clerical help, others were absorbed elsewhere in the Department to meet the unremitting pressure of work at certain points.

Before the two Zones, selected for the pilot run, embarked upon mechanisation in June, 1965, the existing live records were re-framed on punched cards, the junior clerical staff trained, and procedures of data-flow from the Zones to the ADP Section worked out.

Under the new scheme, the ADP Section would punch one card each assessee and this card contained, among other things, the assessment number (a symbol given to the assessee), rateable values, type of property, taxes payable, etc. Once the information arrived from the Zonal offices, the ADP Section would have that transcribed onto the cards by means of the two Punches, thereby preparing accurate, permanent and unalterable records. It would then use the two Verifiers to test the accuracy of the transfer of information into punched cards. Cards were next sorted out in terms of arrears, current demands, remissions, etc., with the help of the Sorter. Later, the Collator would merge or separate the different types of cards, according to the property-numbers. Finally, the Tabulator sensed, extracted from the sorted cards their punched information, processed it and presented the results in figures in the required form.

Every year, there would be changes in the rateable values of some 10,000 properties because of modifications in the properties, say, new additions. As the ADP equipment did not have the capability to calculate tax amounts, the Department had to hire time on a computer elsewhere on payment of Rs 6,000 a year.

Since the day the ADP equipment went into operation, Mr. Shukla gave the project all his attention and tried to infuse everyone concerned with a sense of enthusiasm. Two elements turned up their noses at this new development, however: one was from within the organisation and the other from without.

The 'insider' was the Union boss who was frequently found in the corridors propagating against the introduction of mechanisation in the Department.

The 'outsider' was the company that had supplied the Department, a few years ago, the address-plate machine for addressing bills and notices, ledger pages, and reminders to the taxpayers. A representative of the company once called on the Commissioner to allege that Mr. Shukla had evinced special interest in the ADP firm in order to facilitate the sale of their equipment to the Corporation. The charge was probed, but not proved.

The political party that swept the polls in the recent elections was not happy over mechanisation either. It stood for gradual replacement of English by Hindi in the Corporation's

official work. The leader of the party once sounded Mr. Shukla as to how did he like the idea of being packed off to his parent organisation. Mr. Shukla somehow survived that intimidation.

The new system worked so well during its first year that an unprecedented amount of tax collections were realized. A contributory factor was the speed (only $\frac{1}{4}$ th of the time taken under the manual system) at which the bills were prepared by the ADP Section.

The old Demand & Collection Registers were now a thing of the past. The ADP Section used large sheets of paper to maintain the accounts. When run through the programmed Tabulator, the sheets would be turned into printed statements, in columnar forms, of all the information required. These statements would then be placed in a cover and stapled. Totalling was merely a child's play.

The experiment seemed to be well-established. Since the ADP equipment was under-utilized and no additional expenditure involved, another Zone went 'data processing' the following year. Before that was done, however, Mr. Shukla made a mention of his intention in the Standing Committee of the Corporation.

In the meantime, a new Deputy Commissioner (Taxes) - Mr. Dogra - had taken over. Though not so thoroughly conversant as Mr. Shukla was, yet he was familiar with the various facets of the property tax administration. At times there were differences of opinion between the two on day-to-day administrative

problems. They did not always see eye to eye with each other in matters relating to postings and transfers of personnel in the Department, either-functions which were exclusively the province of Mr. Shukla. Occasional stresses and strains were, thus, inescapable.

The excellent tax collections of the last year were topped by still better results in 1966-67. Indeed, so heavy was the rush of payments that special counters had to be improvised and additional staff appointed in the Zones. As the performance continued to be encouraging, so with effect from 1967-68, yet another Zone (thefourth one) embraced the ADP in order to take fuller potential of the equipment. By then, the firm had announced increase in rental of its equipment. Since the increase fell within the terms of the agreement, the Department took it in its stride.

Alongwith positive advantages, the new system also brought some strains. The language spoken and understood by the machines, for example, was 'numerals' and therefore used numerical codes for headings like 'Arrears', 'Current Demand', on the bills. These were not easily intelligible to a lot of taxpayers, in spite of an 'Index to the Code' printed on the bills themselves. Besides, erratic electric supply, at times, caused the machine to go wrong. Angry taxpayers would thus come to the Zonal offices and the Department every now and then either to murmur in complaint about the new form of bills or to protest and seek corrections.

The Bill Clerks found themselves subjected to a new discipline, and part of it was the chore of filling out at least a dozen of new forms. (of course, the nature of job was not new, for the Clerks filled out forms under the manual system as well) meant to communicate a variety of data to the ADP Section every day or periodically. This was not however taken seriously by the Bill Clerks. The inevitable result was that information on remissions, part-payments or dis-honoured cheques, etc., would not reach the ADP Section in time and this resulted in erroneous billing or reminders to taxpayers.

Mr. Shukla was fully seized of these shortcomings and was doing his best to remedy them, but the complaints were soon taken up by the Deputy Commissioner (Taxes) at his own level. There were a whole series of meetings, spaced at different intervals, where Mr. Dogra produced specific complaints from members of the public to show how mechanisation was turning out to be a problem-child for the Corporation and bringing bad name to it. Mr. Shukla tried, on the other hand, to mollify such complaints by pointing out that these were not really beyond control. The last of these meetings took place towards the end of 1967 when Mr. Shukla stressed that the limited experiment with mechanisation had left no doubt in his mind that full mechanisation was the only way to mop up the tax arrears, streamline current demands, and tidy up the accounts.

Mr. Shukla retired from the services of the Corporation in March, 1968 and was succeeded by one Mr. Dube. Most of the senior officials in the Department were indeed amazed at how fast the latter could climb up to move into Mr. Shukla's position. After all, only a few years back he was a minor official in a municipality in a neighbouring State and had later landed in the Corporation to work as a junior officer under Mr. Shukla.

Nearly three years had gone by since the experiment was launched. In the meantime, the Accounts Branch held up the payment of yearly rental to the ADP firm on the ground that the extension of mechanisation to four Zones by the Department was irregular and in contravention of the Corporation's resolution of November, 1963. The Corporation, they said, had desired it to be tried out only in one Zone and if at all the experiment had to be extended to more than one Zone, the matters should have been referred to the Corporation Council. The dues of the firm were, however, paid later.

Soon after Mr. Dogra ordered an O & M study of the experiment. The O & M report concluded that mechanisation had failed to achieve any of its basic objectives. It examined two other possibilities, viz., Computerization of the accounting and billing work of all the Departments of the Corporation, or Installation of an improved version of the existing ADP equipment. But, then it went on to reject the two by arguing that both involved huge initial outlay and that was

unthinkable for the already resource-starved Corporation.

The only alternative before the Corporation, the report added, was to about-turn to the old manual method.

And, it did just that with effect from December, 1968.

HOUSE TAX 1954-55

(Sample of page from the Demand & Collection Register) Appendix-I

DEMAND

Name and Address of Property Holder	1		2		3		4		5		6	
	Arrears as on 1/4/67	Excess as on 1/4/67	Current Demand	Total	Notice Fee Arrears	Notice Fee Current Demand	Apr. May	June	July	Aug.	Sept	

COLLECTION

Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Total	4		5		Notice fee Balance of Taxes	Ex-cess Bal-ance
							Collection Notice Fee	Remiss-ion	Balance of Taxes	Notice fee Bal-ance		

COLLECTION OF PROPERTY

D.P. Malhotra

I

Raj Nagar in the state of Haryana is a Class I Municipality spread over an area of 9 sq.miles with a population of 7,26,630 as per 1971 Census. It is divided into 20 wards. The last election to the Municipality was held in early 1968 and 20 elected members and one nominated member took office on 10.3.1968. It was subsequently superseded and an Administrator was appointed by the State Government on 12.9.1969. One of the grounds mentioned in the order of supersession was the incompetence of the municipality in tax collection. The total income of the municipality during the year 1972-73 was Rs 39,84,786.00 and the house tax constituted 16 per cent of this income.

The House-tax had been levied at the rate of 6.25 per cent of the annual value from 1.4.1956 onward. The assessment was revised in 1969-70 and this led to an increase in the current demand from Rs 1,28,561.00 for 1968-69 to Rs.2,98,026.00 for 1969-70 an increase of 134 per cent. The tax rate was revised from the year 1971-72 from 6.25 per cent to 12.50 per

cent and consequently, the current demand further rose to Rs 6,51,558.00 - an increase of 65 per cent. It was also provided that a rebate of 20 per cent would be given if the tax was paid within 30 days of the receipt of the bill. The net amount of arrears which in 1968-69 was approximately three times the current demand of that year, had been increasing every year, though it was slightly less than the current demand for the year 1973-74 as would be observed from the Table No. 1 below:-

Table 1
Year-wise Distribution of Current Demand Collection and
Arrears of House-Tax

(In Thousands)*							
Year	Current Demand	Old Arrears	Total Demand	Collection	Exemptions	Total Collection	Arrears
1968-69	129	363	492	72	7	79	413
1969-70	298	413	711	-	-	218	493
1970-71	298	493	791	-	-	300	491
1971-72	395	491	886	288	31	319	567
1972-73	652	567	1,219	459	94	553	666
1973-74	690	666	1,356	-	-	-	-

* (Rounded off to nearest thousand rupees)

There are 9 categories of exemptions from the payment of house-tax in the city. Some of the important categories

were: (a) where the annual value of the property was Rs 120 and less; (b) where the property belonged to a widow, and its annual value did not exceed Rs 900; (c) properties owned by members of Scheduled caste community having annual value not exceeding Rs 600; (d) the property owned by old and permanently disabled persons and having annual value not exceeding Rs 900/- (e) property owned by ex-servicemen or by families of deceased soldiers having one unit for residential purposes; (f) other cases of poverty.

For the purposes of the house-tax the city had been divided into 11 blocks, and a demand register was maintained separately for each block. At the beginning of a financial year fresh demand registers were made indicating the property number, the name and address of the assessee, current demand and arrears if any. The total amount of arrears were given even though such arrears might be related to different financial years.

The Municipality under the Haryana Municipal Act 1973 is required to serve the bill for the amount of tax on the person liable to pay the tax. If the bill is not paid within 10 days from the delivery thereof, the Municipality is required to serve the demand notice and if the person does not pay within 7 days from the service of the notice, or show sufficient cause for non-payment, the sum due with the fee leviable for the notice, is deemed to be an arrear of tax. The

tax arrears are recoverable on application made by the Municipality to the Collector, as if they were arrears of land revenue (Sec. 94). Also, the Municipality can recover the tax on application to Magistrate having jurisdiction by the distress and sale of movable property belonging to the defaulter (Sec. 95).

The normal strength of the tax department was one Superintendent (who also attended to other taxes) and three bill clerks. At the time of the preparation of fresh demand registers and the bills, additional staff was diverted from other departments. The payment of a bill was required to be made to the Cashier in the municipal office. The cashier sent one copy of the receipt of payment to the tax department for necessary entry in the demand register. The cashier's office was located on the ground floor and away from the tax department which was located at the 2nd floor. It was in a small room whose entrance was used as a counter by placing a table before it. During the peak period i.e. November to February, the tax payers were generally found struggling to get their turn for payment.

II

On a study of the demand register it was observed that the data regarding the extent of collection against current demand and arrears were not readily available separate.

Further, out of a total number of 10,078 assesseees in 1973-74, 2,359 (23.80 per cent) were exempted as they fell under one or other of the categories granted exemption from payment of house tax. Table No.2 below gives the distribution of assesseees according to the amount of house tax payable by them to the municipality.

Table 2

Distribution of Assesseees according to the Tax Payable
(1973-74)

Amount of Tax	No. of assesseees	No. of assesseees exempted	Total
Rs 12 - 50	3803 (49.53)	2094 (87.28)	5897 (58.50)
Rs 51 - 150	3218 (41.90)	292 (12.19)	3510 (34.83)
Rs 151 - 250	391 (5.99)	10 (0.41)	401 (3.98)
Rs 251 - 500	167 (2.18)	3 (0.12)	170 (1.69)
Rs 501 - 1000	73 (0.95)	-	73 (0.73)
Rs1000 -5000	23 (0.30)	-	23 (0.23)
Rs5001 - and above	4 (0.05)	-	4 (0.04)
All group	7679 (100.00)	2399 (100.00)	10,078 (100.00)

Note. Figures within Brackets indicate percentage.

A closer scrutiny of the 27 assesses above Rs 100/- groups revealed that they contributed about 20 per cent of the current demand for the year 1972-73. The assesses who accounted for 38 per cent of the total current demand, being prompt in payment, contributed 45 per cent of total collection during the year. On the other hand 91.43 per cent (7021) of the assesses were liable to pay house tax upto Rs 150 and their contribution to the current demand constituted approximately 55 per cent.

The number of defaulter (3624) against whom the tax arrears had been pending in 1973-74 was about 47 per cent of the total number of assesses (7679) excluding those exempted, as per Table No.3.

It would be observed that 87 per cent of the defaulters had arrears ranging upto Rs 200/- or 94 per cent of the defaulters were within the range of arrears upto Rs 300/-. Read with Table No.2, it would be clear (particularly on account of the conditions that even though the defaulters were willing to pay the current demand, the payment were not accepted) that a substantial majority (90 per cent upward) of defaulter fell in the house tax range of Rs 12 to 150. Further, the amount of arrears for the year 1972-73 being Rs 6,66,000 about 62 per cent of this amount was payable by the defaulters who fell in the tax categories of Rs 251 and above and they constituted about 10 percent of the number of defaulters. In otherwords about

Table 3

No. of Defaulters and the amount due from them (1973-74)

Amount of arrears due	No. of defaulters	Percentage to Total
Rs 1 - 100	2264	62.50
Rs 101 - 200	866	23.90
Rs 201 - 300	260	7.30
Rs 301 - 400	91	2.51
Rs 401 - 500	53	1.46
Rs 501 - 600	18	0.41
Rs 601 - 700	17	0.41
Rs 701 - 800	7	0.19
Rs 801 - 900	9	0.25
Rs 901 - 1000	6	0.16
Rs 1001 and above	33	0.91
Total	3624	100.00

10 per cent of defaulters accounted for 62 per cent of tax arrears and they were in the higher tax groups.

III

The preparation of fresh demand registers on the opening of the financial year normally took 4 to 5 months. The preparation of tax bills which began only after the completion

of demand registers took another 3 to 4 months. Sometime, bills were also selectively served while bill preparation activity went on. Normally, the servicing of the bills reached at its peak during the months of October and November. Issuing of demand notices generally picked up the momentum during the months of January and February and it did not follow any system. By and large, it was the discretion of the tax clerk to pick up the defaulters for serving of demand notices. The tax superintendent and the Administrator signed the bills and the demand notices presented to them by the bill clerks.

Since about 47 per cent of the assessee were defaulters, majority of them were unable to take the benefit of rebate. The bill indicated the amount of arrear without giving the year to which such arrears pertained to. Any clarification on this point by the assessees was vigorously discouraged since such data were not even available in the demand register of current year. If the arrears related to a number of years, checking of the demand register of these years were to be made and the cumulative total of arrears had to be worked out if the assessee wanted to know the break-up of the arrears. This was a laborious and time-consuming process.

Occasionally there were complaints from the assessees that their bills indicated 'arrears' though according to them they had cleared the municipal dues. In support of their

contention, some of them even would produce the receipt of payment issued by the municipal office. There were also a number of complaints that assesseees had been served with demand notice despite the fact that the payment of the tax had already been made. It had been also complained that the date of servicing of the bill was not given and therefore in such cases the cashier had no means of knowing when the bill was served in order to determine whether rebate should be given or not. He had almost complete discretion in such cases.

Never any action had been taken against any staff member on account of such errors in the preparation of bills or in wrongful entry of arrears in such bills or in the demand registers. Any assessee who contended that he had already paid the dues, must produce the receipt or seek the cooperation of the staff in checking their records or alternatively again make payment or run in arrears in respect of the dues claimed.

The Committee's experience in the realisation of arrears through the Collector had been very discouraging. The cases before the Tshdildar dragged on for years and the municipality had to bear the cost of litigation. Since there is no legal provision for imposition of any penalty or charging any interest on the amount claimed, the defaulters also did not feel any urgency in the payment of the tax. The seeking of Magistrate's help for distress and sale of movable property had also rarely been resorted to.

IV

In July 1973 the Administrator was concerned with the poor collection of house tax and he took the following measures:

- (a) The bill clerks were asked to go from door to door for the collection of the tax.
- (b) Each bill clerk was assigned a daily tax collection target of Rs 1000/-.
- (c) The tax superintendent was required to submit a weekly statement of tax, collected by the bill clerks.
- (d) A general instruction was given to identify the persons who were in arrear of house tax as well as water charges. The water connections of such defaulters were to be disconnected on obtaining orders from the Administrator, and unless they cleared their House tax arrears, no payment in respect of water charges should be accepted for restoration of water supply.

The extent of collection increased substantially during next two months. In a few cases, the disconnecting of water supply was resorted to and through this step tax arrears were realized. But the amount of tax received by the cashier significantly declined.

After a lapse of two months, it became widely known that the bill clerks were mostly around the cashier's office and would catch hold of the assessee who would come to pay their tax at the counter. This was done in order to fulfil the daily assigned individual quota of collection. Since the municipality did not have any legal right to demand payment

of arrear of house tax before water charges were accepted and it was required to restore water supply when the arrears of water charges were cleared, the defaulters sent their water charges through post and requested the municipality to restore their water connection. The municipality had to accede to the request of such defaulters. The Administrator was aware of the limited scope of such an action and was of the view that as more people learnt of the legal position, recourse to such a measure would have to be abandoned. In the meantime, the Administrator was transferred as S.D.O. of the Tehsil while remaining in-charge of the Municipality on part time basis as Administrator. The Administrator wondered what he could do with system of collection in order to maximise the yield, now that he would be able to devote less time to municipal administration.

REFUSE REMOVAL OPERATION : AN EXERCISE

K.S.R.N. Sarma

In the Bada Nagar Municipal Corporation the refuse collected from 7 different Municipal Zones had to be transported and dumped at 3 different chosen sites. The quantities of refuse to be transported from the 7 different zones in their serial order are 39; 87; 67; 56; 9; 22; and 20 truck loads respectively and the quantities that have to be dumped at the B.P. Road, R.R. Road and K.P. Road sites are 171; 86 and 43 truck loads respectively. The mode of transport is uniformly the same i.e. it is the 3 ton truck in all the cases. So the costs of transporting a unit (say a truck load) of refuse from a particular zone to any of the three dumping grounds is directly proportional to the distance involved. Therefore, for purposes of analysis of the present problem we can take the distances as representing the costs and they are as follows:

Dumping Grounds	Zones						
	I	II	III	IV	V	VI	VII
B.P. Road	3.5	4.7	7.0	8.0	12.0	9.0	7.0
R.R. Road	6.0	5.0	7.2	9.1	12.2	4.9	6.0
K.P. Road	7.1	8.0	9.5	11.0	14.0	6.0	4.0

The above array of number is known as Unit Cost Matrix in parl nce of Operational Research. In the present case the object is to find a suitable arrangement with regard to refuse removal so that the transportation costs are minimum.

Before we proceed to describe the techniques usually employed to obtain the solution in 'transportation problems' of the type described above the following terms may be explained.

Feasible solution: A set of individual allocations which simultaneously remove the surpluses at the origins (here the refuse collected daily in the zones) and satisfies the requirements at the destinations (here the refuse to be dumped at each of the three dumping sites).

Independent Allocations: The allocations of a feasible solution are stated to be independent if it is impossible to increase or decrease any individual allocation without either changing its position in an 'allocation array' or violating the limitations on the surpluses at the origins or capacities at the destinations allocation.

Optimal Solution: A feasible solution is stated to be optimal if the cost of transportation associated with it is the minimum.

Two of the pre-conditions to be satisfied by a feasible solution in a transportation problem with say, 'm' origins and 'n' destinations to be an, optimal one are (a) There are exactly $m+n-1$ allocations (b) The allocations are all independent.

(A solution satisfying the above two conditions is generally referred as permissible solution.)

Unit Penalty (Vogel's) Method

In this method we first write the $m \times n$ unit cost matrix of $C_{rs}(r=1, \dots, m \text{ and } s=1, \dots, n)$ together with the requirements and surpluses at the 'destinations' and 'origins' respectively. The next step is to find the differences between the smallest and next smallest element in each column and write it in the parenthesis below the total in column concerned i.e. the 'Surplus' at the corresponding 'origin'. Similarly we write the difference between the smallest and next smallest element in each row in the parenthesis along the side row total i.e. the 'requirements' at the corresponding destination. Then we determine the row or column ^{and} for which the above difference is the largest and accordingly allocate the maximum possible amount to the cell with the lowest cost in that particular row or column, i.e., we make the allocation in that particular cell for which there is a maximum penalty (in terms of cost) for not choosing it. We cross off the row or column according on which the requirement surplus has been satisfied. Then take up the reduced cost matrix and find the differences between the smallest and next smallest elements in the rows and column elements and make allocations in the manner mentioned above i.e. in the cell with the maximum differences against its row or column totals and with minimum unit cost. We continue this process of ~~iteration~~ iteration.

till all the surpluses at the origins are exhausted and the requirements at the destinations are met.

The sequence of above 'iterations' in the Transportation problem under consideration are as follows. To start with we find that the maximum difference between the smallest and next smallest elements in the unit cost matrix is in the 3rd row viz. 3.1. The minimum unit cost in this row is in the cell (3,7). So we allocate the maximum possible from column 7 i.e. 20 units in the cell (3,7). That still leaves a surplus of 23 units in column 3. Now that column 7 is exhausted, a new matrix excluding that column is written down and again the differences between the smallest and next smallest elements in the rows and columns are found out. This time the maximum differences is in the column 6 and the minimum cost in that column is in the cell (2,6). So the maximum possible from col 6 is allocated to that cell. The surplus left out in the 2nd row after this allocation is 64. The above process of iteration is continued as shown in Table A in the Appendix. The initial feasible solution obtained thus is given below: at page number 115.

Now we have to test whether the above feasible solution is also an 'optimal solution'. As already been stated that the pre-conditions to be satisfied in this connection is that

the pre-conditions to be satisfied in this connection is that the solution is also a 'permissible' one i.e. In a $m \times n$ transportation problem, the feasible solution has exactly $m+n-1$ allocations and they are all independent.

In our initial feasible solution there are 9 allocations (i.e. $7+3-1$) and they are all in independent positions. So the solution is also a 'permissible' one.

Optimality test

The optimality test described below is applicable only when we have a permissible solution to start with. After verifying that requirement we first determine a set of $m + n$ numbers

$$U_i \quad i=1, \dots, m$$

$$V_j \quad j=1, \dots, n$$

so that for each occupied cell C_{rs} (against which there is some allocation in the permissible solution under consideration) in the unit cost matrix

$$C_{rs} = U_r + V_s$$

After having obtained the U_r and V_s we calculate the cell evaluation Δ_{rs} for each of the vacant cells in the unit cost matrix by means of the formula

$$\Delta_{rs} = C_{rs} - (U_r + V_s)$$

The solution under examination is 'optimal' one if none of the elements is negative. In case some of the $\Delta_{rrs} = 0$ then we may have to infer that there are other optimal solutions. But

in case all $\Delta_{rs} \leq 0$ then we can take that the solution under consideration is not only optimal but a unique one too.

In the problem under discussion the u_i and v_i are first found out as follows.

	<u>Zones</u>							
Dumping sites	I	II	III	IV	V	VI	VII	u_i
1	3.5	4.7		8.0				4.0
2			7.2			4.9		4.7
3			9.5	11.0	14.0		4.0	7.0
<hr/>								
V_i	-0.5	0.7	2.5	4.0	7.0	0.2	-3.0	

With the help of u_i s and v_i s obtained as above, the cell evaluation matrix is determined and given below:

	<u>Zones</u>							
Dumping sites	I	II	III	IV	V	VI	VII	
1	.	.	0.5	.	1.0	4.8	6.0	
2	1.8	-0.4	.	0.4	0.5	.	5.0	
3	0.6	0.3	.	.	.	0.5	.	
<hr/>								

As one of the 'evaluation' cells is negative the initial feasible solution is not optimum. We can however attempt some readjustments in the feasible solution as to get some allotment in the cell which has given the negative evaluation and thus try to arrive at the optimal solution. Suppose the allotments in our original solution are readjusted

as follows:-

Dumping grounds	<u>Zones</u>						
	I	II	III	IV	V	VI	VII
1	39	76		56			
2		11	53			22	
3			14	9			20

This readjusted allotment is also a permissible solution because it satisfies the two pre-conditions mentioned earlier. The Cell evaluations in this case are as follows:

Dumping grounds	<u>Zones</u>						
	I	II	III	IV	V	VI	VII
1	.	.	0.1	.	0.6	4.4	5.6
2	2.2	.	.	0.8	0.5	.	4.3
3	1.0	0.7	.	0.4	.	0.3	.

It may be seen that all the cell evaluations are positive. Therefore it could be inferred that the second (readjusted) solution is an optimal one. The total cost associated with this allocation is Rs 1825.1 x.

TABLE A

Unit costs of Transportation from
different ZonesTruck loads of
refuse to be dumped

Dump- ing grounds	I	II	III	IV	V	VI	VII						
B.P.	39 3.1	87 4.7	7.0 $\frac{45}{8.0}$		12.0	9.0	7.0	1.71 (1.2)	1.71 (1.2)	1.71 (1.2)	1.32 (2.3)	45 (1.0)	45 (1.0)
R.E. Road	6.0	5.0	64 7.2	9.1	12.2	22 4.9	6.0	86 (0.1)	86 (0.1)	64 (1.0)	64 (2.2)	64 (1.9)	X
K.P. Road	7.1	8.0	3 9.5	11 11.0	9 14.0	7.5	20 4.0	< 43 (3.1)	23 (0.4)	23 (0.9)	23 (1.5)	23 (1.5)	23 (1.5)
Truck loads of refuse collected	39 (2.5)	87 (0.3)	67 (0.2)	56 (1.1)	9 (0.2)	22 (2.0)	20 (2.0)						
	39 (2.5)	87 (0.3)	67 (0.2)	56 (1.1)	9 (0.2)	22 (2.6)	X X						
	39 (2.5)	87 (0.3)	67 (0.2)	56 (1.1)	9 (0.2)	X X	X X						
	X	X	67 (0.2)	56 (1.1)	9 (0.2)	X X	X X						
	X	X	3 (2.5)	56 (3.0)	9 (0.2)	X X	X X						
	X	X	3	11	9	X	X						